

Grant No. 08

111 - Internal Resources Division

Medium Term Expenditure

(Taka in Thousands)

Description	Budget 2023-24	Projection	
		2024-25	2025-26
Operating Expenditure	3113,03,00	3362,07,00	3631,04,00
Development Expenditure	382,51,00	413,11,00	446,16,00
Total	3495,54,00	3775,18,00	4077,20,00
Recurrent	2369,16,19	2628,07,56	3132,50,26
Capital	1125,97,81	1146,66,44	944,21,34
Financial Asset	40,00	44,00	48,40
Liability	0	0	0
Total	3495,54,00	3775,18,00	4077,20,00

1.0 Mission Statement and Major Functions**1.1 Mission Statement**

Establish a pro-people tax and savings administration according to the internationally recognized equitable and appropriate tax and savings policy and to mobilize adequate domestic resources by this administration.

1.2 Major Functions

- 1.2.1 Imposition and collection of direct and indirect taxes and formulation/revision of relevant related laws and rules/ regulations;
- 1.2.2 Monitor and control of the activities of the offices engaged in collection of income tax, value added tax, import-export duty, and supplementary duties;
- 1.2.3 Formulation of tax policies and tax laws, fixation of targets of revenue collection and execution of agreements with international organizations and other countries on issues relating to taxation and general co-operation;
- 1.2.4 Identification of areas and fixation of scope and determination of direct and indirect taxes, enhancement of number of new taxpayers and augmentation of tax revenue by motivating people for voluntary compliance;
- 1.2.5 Execution of functions relating to printing and supply of all types of stamps and approvals for holding lotteries according to lottery policy;
- 1.2.6 Collection of disputed revenues through settlement of tax, customs and VAT litigations; and
- 1.2.7 Formulation, update and implementation of policies for national savings schemes.

2.0 Medium Term Strategic Objectives and Activities

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
1. Mobilization of adequate revenue to support	<ul style="list-style-type: none"> Motivating people to pay taxes by undertaking public relations activities, publicity, tax related education and honoring the best VAT and tax 	<ul style="list-style-type: none"> National Board of Revenue

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
government expenditures	payers <ul style="list-style-type: none"> Introducing automation and e-payment systems Reviewing tax exemptions System 	
	<ul style="list-style-type: none"> Printing and supplying of judicial and non-judicial stamps 	<ul style="list-style-type: none"> Secretariat
	<ul style="list-style-type: none"> Approving lottery management activities as per lottery policy 	
2. Efficient, equitable and effective tax administration	<ul style="list-style-type: none"> Disposal of disputed cases Introduction of the 'Alternative Dispute Resolution' (ADR) to realize disputed taxes Undertaking intelligence related activities and preventive measures 	<ul style="list-style-type: none"> National Board of Revenue
3. Widening the base and share of direct taxes	<ul style="list-style-type: none"> Conducting external surveys and spot-assessment Activities of identifying the new scope of tax deduction at source 	<ul style="list-style-type: none"> National Board of Revenue
4. Modernizing and simplifying tax laws and procedures and ensuring taxpayers-friendly environment	<ul style="list-style-type: none"> Modification and revision of laws, rules and regulations relating to Income Tax, VAT and Custom Duties 	<ul style="list-style-type: none"> Secretariat
	<ul style="list-style-type: none"> Establishing 'Help Desks' for tax payers 	<ul style="list-style-type: none"> National Board of Revenue
5. Prudent financing of budget deficit through National Savings Scheme	<ul style="list-style-type: none"> Domestic debt collection through sale of saving certificates. 	<ul style="list-style-type: none"> Department of National Savings
	<ul style="list-style-type: none"> Facilitate and attract investment in savings certificates. 	

3.0 Poverty and Gender Reporting

3.1 Impact of Strategic Objectives on Poverty Reduction and Women's Advancement

3.1.1 Mobilization of adequate revenue to support government expenditures:

Impact on Poverty Reduction: No direct impact.

Impact on Women's Advancement: No direct impact.

3.1.2 Efficient, equitable and effective tax administration

Impact on poverty alleviation: No direct impact.

Impact on Women's Advancement: No direct impact.

3.1.3 Widening the base and share of direct taxes

Impact on Poverty Reduction: No direct impact.

Impact on Women's Advancement: No direct impact.

3.1.4 Modernizing and simplifying tax laws and procedures and ensuring taxpayers-friendly environment

Impact on Poverty Reduction: The low-income group of the society has been exempted from payment of taxes by fixing the general tax-exemption ceiling at Tk. 3,00,000.

Impact on Women's Advancement: The tax-exemption ceiling for women has been increased to Tk. 3,50,000 from Tk. 3,00,000. It has a direct impact on women advancement.

3.1.5 Mobilizing domestic savings

Impact on Poverty Reduction: The low and middle income group people of the country are becoming self-reliant and financially solvent by investing their small savings in different profitable saving schemes of the government.

Impact on Women's Advancement: "Paribar Sanchaypatra" bearing higher interest rates has been introduced to help women for investment of their small savings and attain financial solvency.

3.2 Poverty Reduction and Women's Advancement Related Spending

(Taka in Thousands)

Description	Budget 2023-24	Projection	
		2024-25	2025-26
Poverty Reduction	33466,63,99	41775,99,60	46671,35,92
Gender	34056,01,68	42517,56,81	47928,55,39

4.1 Priority Spending Areas/Schemes

Priority Spending Areas/Schemes	Related Strategic Objectives
<p>1. Rationalization and development of organization, manpower and logistics infrastructures: Schemes for expansion and rationalization of organization, manpower and logistics have been undertaken in line with the growth of the national economy. The 'National Rajaswa Bhavan' project has been undertaken with a view to establish a modern technology-based revenue office. It is very important that all offices of income tax, Value added tax, customs and savings department of Dhaka including others division and district level offices should be transferred into one complex and modernization is much needed. So, this is considered as the highest priority area.</p>	<ul style="list-style-type: none"> Efficient, equitable and effective tax administration Mobilizing domestic savings
<p>2. Developing ICT Infrastructure and Automation: With a view to providing better services to the taxpayers and increasing revenue collections, revenue departments are being digitalized through an integrated approach by automating Income Tax, VAT and Custom departments and establishing connectivity among the three departments. The programs have been taken to automate the Department of National Savings and Taxes Appellate Tribunals. Within the e-payment platform using the Q-cash network system, initiatives have been launched to introduce paying taxes through online from the taxpayer's bank account for more dynamism in the payment procedure of income tax, Customs duty and VAT.</p>	<ul style="list-style-type: none"> Efficient, equitable and effective tax administration Modernizing and simplifying tax laws, procedures and ensuring taxpayer-friendly environment. Mobilization of Internal savings
<p>3. Expanding the tax net, curbing tax evasion and simplifying tax laws and the tax payment procedures: The new rules to pay house rent through bank account has been introduced to expand tax net and curb tax evasion. Specific amount of advance tax on the land transferred in important commercial and residential areas and specific taxes on the basis of floor areas of the property transferred has been imposed. Capacity of the Central Intelligence Cell has been increased. Incentive-based tax management is being introduced. New laws are being formulated and the old laws are revised. Post clearance audit and risk management program has been undertaken to curb tax evasion. Besides, stakeholders have been involved to avoid tax evasion through</p>	<ul style="list-style-type: none"> Modernizing and simplifying tax laws and procedures and ensuring taxpayers-friendly environment. Efficient, equitable and effective tax administration widening the tax base and share of direct taxes

Priority Spending Areas/Schemes	Related Strategic Objectives
trade facilitation.	
<p>4. Tax education, publishing and taxpayers' service: Various activities such as observing the 'income tax day', organizing 'income tax fair', observing 'VAT day', the 'international customs day', identifying and rewarding the best taxpayers, introducing tax cards, publishing leaflets and booklets, motivating and providing training to taxpayers, arranging talk shows and making publicity on tax education in print and electronic media are being performed to develop the culture of tax compliance. 'Help Desks' and 'One Stop Service' facilities have been established to provide better services to the taxpayers.</p>	<ul style="list-style-type: none"> Modernizing and simplifying tax laws and procedures and ensuring taxpayers-friendly environment.
<p>5. Financing budget deficit through National Savings Scheme: The program has been taken to motivate the low income group people for generating more savings. In spite of this Bangladesh Bank, schedule Bank, post office and savings offices have also taken the better interactive program among the different stake holders.</p>	<ul style="list-style-type: none"> Mobilization of Internal savings

4.2 Medium Term Expenditure Estimates and Projection (2023-24 to 2025-26)

4.2.1 Expenditure by Department/Agencies/Institutional Units

(Taka in Thousands)

Description	Budget	Revised	Budget 2023-24	Projection	
	2022-23			2024-25	2025-26
Secretariat, Internal Resources Division	295,33,00	154,46,50	221,05,00	172,06,20	207,48,95
National Board of Revenue	1458,11,70	939,66,76	1420,49,06	1568,06,08	1468,22,47
Customs Office Abroad	2,79,30	2,57,30	3,08,00	3,38,80	3,72,68
Customs Houses	162,27,00	157,19,09	178,49,70	196,34,67	375,90,11
Customs, Excise and VAT Commissionerates	123,20,00	110,16,77	135,52,00	149,07,20	163,97,92
Divisional Offices, Customs, Excise and VAT Commissionerate	107,68,00	105,58,00	118,44,80	130,29,28	143,32,20
Circle Offices, Customs, Excise and VAT Commissionerate	135,06,00	133,47,00	148,56,60	163,42,26	179,76,48
Customs Stations	23,75,00	23,42,00	26,12,50	28,73,75	31,61,12
Custom Bond Commissionerates	29,25,00	38,05,77	32,17,50	35,39,25	51,98,34
Vat-Audit, Intelligence & Investigation Directorate	10,96,00	10,67,35	12,05,60	13,26,16	14,58,77
Customs Intelligence & Investigation Directorate	15,78,00	15,77,25	17,35,80	19,09,38	21,00,31
Regional Offices, Customs Intelligence & Investigation Directorate	6,98,00	6,85,83	7,67,80	8,44,58	9,29,03
Customs Intelligence & Investigation Circles Offices	8,76,00	8,57,72	9,63,60	10,59,96	11,65,95
Customs Valuation and Internal Audit Commissionerate	7,59,00	7,07,13	8,34,90	9,18,39	10,10,22
Duty Drawback and Exemption Directorate	6,66,00	6,42,70	7,32,60	8,05,86	8,86,44
Tax Zones	164,80,00	154,66,27	174,50,40	199,40,80	219,34,75
Inspecting Ranges	84,45,00	80,95,00	92,89,50	102,18,45	112,40,29
Circles	313,94,00	307,64,00	317,07,94	348,78,73	383,66,60
Tax Intelligence and Inspection Directorate	8,03,00	7,71,00	8,83,30	9,71,63	10,68,79
Central Tax Survey Zone	4,64,00	4,32,18	5,10,40	5,61,44	6,17,58
Survey Ranges	3,38,00	3,29,06	3,71,80	4,08,98	4,49,87
Survey Circles	7,20,00	6,93,36	7,92,00	8,71,20	9,58,32
Large Tax Payers Units	8,14,00	7,74,73	8,95,40	9,84,94	10,83,43
Training Institutes	31,95,00	30,23,85	35,14,50	38,65,95	42,52,54
Tax Appeal Zones	19,77,00	18,02,92	21,74,70	23,92,17	26,31,35
Appellate Ranges	18,55,00	17,46,43	20,40,50	22,44,55	24,69,00
Departmental Representative Offices	4,50,00	4,14,66	4,95,00	5,44,50	5,98,95

Description	Budget	Revised	Budget 2023-24	Projection	
	2022-23			2024-25	2025-26
Custom, Excise and Vat (Appeal) Commissionerates	9,71,00	8,68,20	10,68,10	11,74,91	12,92,39
Customs, Excise and Vat Appeal Tribunal	6,07,00	4,90,50	5,52,00	5,90,64	6,31,98
Tax Appeal Tribunal	13,69,00	12,85,58	12,93,00	14,22,30	18,22,13
Head Office, Directorate of National Savings	356,41,00	354,76,00	387,67,00	414,80,69	443,84,33
Divisional Offices, Directorate of National Savings	3,88,00	3,77,00	4,26,80	4,69,48	5,16,42
National Saving Special Bureaus	3,88,00	3,69,87	4,26,80	4,69,48	5,16,42
District National Savings Offices	20,54,00	19,21,50	22,59,40	24,85,34	27,33,87
Grand Total :	3477,71,00	2770,99,28	3495,54,00	3775,18,00	4077,20,00

4.2.2 Expenditure by Economic Group Wise

(Taka in Thousands)

Economic Group	Description	Budget	Revised	Budget 2023-24	Projection	
		2022-23			2024-25	2025-26
	Recurrent Expenditure					
3111	Wages and salaries in cash	985,35,35	993,89,74	1044,42,45	1149,85,35	1363,15,16
3211	Administrative expenses	319,88,17	320,91,53	330,50,38	365,69,92	400,99,02
3221	Fees, charges and commissions	358,85,29	364,52,14	400,40,38	433,56,77	467,30,41
3231	Training	11,07,39	9,30,74	13,10,68	10,68,57	11,15,19
3243	Petrol, oil and lubricants	22,85,17	22,52,12	25,78,53	33,39,53	40,29,01
3244	Travel and Transfer	19,68,79	13,39,01	22,67,94	28,34,94	32,11,12
3252	Medical and surgical supplies	3,00	3,00	4,00	5,00	6,00
3253	Public order and safety supplies	7,06,48	8,26,48	8,35,13	10,17,28	12,22,44
3254	Food supplies	0	0	2,00	16,00	16,00
3255	Printing and stationery	334,38,18	318,37,44	342,01,75	377,87,70	446,61,64
3256	General supplies and materials	6,89,57	6,82,42	7,77,97	8,81,28	11,71,35
3257	Professional services, honorariums and special expenses	23,40,47	21,87,86	21,67,29	58,26,54	144,50,66
3258	Repairs and maintenance	79,03,69	84,87,87	99,79,92	131,07,48	169,35,30
3821	Current transfers not elsewhere classified	4,74,69	5,22,60	4,98,37	5,97,37	7,08,95
3911	Reserve	7,39,10	0	47,59,40	14,13,83	25,78,01
	Total : - Recurrent Expenditure	2180,65,34	2170,02,95	2369,16,19	2628,07,56	3132,50,26
	Capital Expenditure					
4111	Buildings and structures	66,01,10	64,55,98	94,32,50	62,56,76	251,22,55
4112	Machinery and equipment	884,25,04	497,14,86	762,53,51	927,29,13	642,44,95
4113	Other fixed assets	201,23,03	38,80,00	204,44,30	156,62,65	50,20,44
4141	Land	9,49	9,49	0	6,00	15,00
4911	Reserve	145,11,00	0	64,67,50	11,90	18,40
	Total : - Capital Expenditure	1296,69,66	600,60,33	1125,97,81	1146,66,44	944,21,34
	Assets					
7215	Loans	36,00	36,00	40,00	44,00	48,40
	Total : - Assets	36,00	36,00	40,00	44,00	48,40
	Grand Total :	3477,71,00	2770,99,28	3495,54,00	3775,18,00	4077,20,00

5.0 Key Performance Indicator (KPIs)

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2021-22			2022-23	2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10
1. Tax-GDP ratio	1,2	%	11.30	7.6	11.400	9.40	10.20	11.50	11.95
2. Ratio of direct and indirect taxes	1,3	Ratio	40.60	34:66	45:55	45:55	50:50	55:45	60:40

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2021-22		2022-23		2023-24	2024-25	2025-26
			4	5	6	7	8	9	10
3. Share of major taxes in total revenue	1,2,3	%	85.00	80.00	85.00	85.00	90.00	90.00	90.00
a. Share of income tax in total revenue		%	27.3	27.4	28.0	28.1	32.4	34.2	35.1
b. Share of local VAT in total revenue		%	33.1	28.8	31.5	31.5	33.3	34.2	34.2
c. Share of Custom duty and excise in total revenue		%	24.6	23.8	25.5	25.4	24.3	21.6	20.7
4. Share of Stamp Revenue in total Non-NBR Tax Revenue	1	%	0.70	0.74	0.75	0.75	0.80	0.85	0.85
5. Increasing the coverage of competent tax payers	1.3	%	0	0	0	0	2	3	4

*Due to new addition of KPI no.5, targets of 2017-18 and 2018-19 are not mentioned.

6.0 Recent Achievements, Activities, Output Indicators and Targets and Expenditure Estimates of the Departments/Agencies

6.1 Secretariat

6.1.1 Recent Achievements: In the last three financial years, a total number of 26,689.8 crore judicial and non-judicial stamps have been printed and supplied. At the same time 565 laws/rules/regulations have been modified and revised to modernize and simplify tax related matters. Recently, five savings scheme have been introduced formulating and implementing savings schemes suitable for the people of different classes and professions including women and senior citizens. Besides, total 11 savings scheme have been rationalized to fix profit rates, investment ceilings and deduction of taxes at source.

6.1.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22		2022-23		2023-24	2024-25	2025-26
				5	6	7	8	9	10	11
1. Printing and supplying of judicial and non-judicial stamps	Stamps printed and supplied	1	Number (lac)	10000	7218.80	10000	10000	10000	10000	8000
2. Approving lottery management activities as per lottery policy	Approved lottery	1	Number	6	0	6	6	6	6	6
3. Modification and revision of laws, rules and regulations relating to Income Tax, VAT and Custom Duties	Laws and procedures modified/revised	4	Number	130	85	132	132	134	136	136

6.1.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates			
			2022-23		2023-24	2024-25	2025-26	
			4	5	6	7	8	
Operating Activities								
General Activity								
1110101 - Secretariat, Internal Resources Division	1-5	10,94,66	12,66,30	11,23,80	15,93,90	17,53,29	19,28,62	
Total : General Activity		10,94,66	12,66,30	11,23,80	15,93,90	17,53,29	19,28,62	
Special Activity								
12000801 - Loans to Government Employees	1-5	0	36,00	36,00	40,00	44,00	48,40	
120001101 - Stamp Administration-Judicial	1	17,65	9,32,00	9,32,00	10,00,00	11,00,00	12,10,00	
120001102 - Stamp Administration-Non Judicial	1	5,93,37	132,77,70	132,77,70	129,26,10	142,18,71	174,62,72	
120001199 - Stamp Administration-Others	1	36,43	42,00	42,00	42,00	46,20	50,81	
127003201 - Colombo Plan Bureau Drug Advisory Programme	3	0	4,00	4,00	5,00	5,50	6,05	

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8
127003701 - Commonwealth Association of Tax Administration	3	0	4,00	4,00	5,00	5,50	6,05
127005201 - Customs Co-operation Council	3	0	27,00	27,00	30,00	33,00	36,30
Total : Special Activity		6,47,45	143,22,70	143,22,70	140,48,10	154,52,91	188,20,33
Total : Operating Activities		17,42,11	155,89,00	154,46,50	156,42,00	172,06,20	207,48,95
Development Activities							
Annual Development Program							
221000111 - Reserve for unapproved project Internal Resources Division (IRD)	1-5	0	139,44,00	0	64,63,00	0	0
Total : Annual Development Program		0	139,44,00	0	64,63,00	0	0
Total : Development Activities		0	139,44,00	0	64,63,00	0	0
Total :		17,42,11	295,33,00	154,46,50	221,05,00	172,06,20	207,48,95

6.2 National Board of Revenue (NBR)

6.2.1 Recent Achievements: The National Board of Revenue collected Tk 216,451.77 crore against Tk 300,500 crore in FY 2019-20 and Tk 262,787 crore against Tk 301,000 crore in revised budget FY2020-2021. NBR had settled 1658 disputes through the alternative dispute-resolution process, by which a total revenue of Tk 1479.22 crore has been generated. 85.40 lakh taxpayers completed e-TIN registration/re-registration till December, 2022. For ensuring E-auction activities, data storage of e-TIN, document management through e-filing along with uninterrupted internet services, high-capacity server board have been installed. Under EFDMS (Electronic Fiscal Device Management System) operated by the National Board of Revenue, 8507 EFD/SDC installed till December/2022. A monthly lottery draw program has been introduced to encourage the general consumer to pay VAT on the purchase of goods. The e-TDS System has been introduced to fully automate the process of tax collection at source.

6.2.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2022-23	2023-24	2024-25	2025-26	
1	2	3	4	5	6	7	8	9	10	11
1. Motivating people to pay taxes by undertaking publicity and public relations activities, providing tax education and honoring the best VAT and tax payers	Income tax fair organized	1	Number	165	165	140	140	140	165	170
	Print & electronic media campaigns conducted			720	720	700	700	700	700	750
	Tax cards issued			141	141	181	141	141	141	142
2. Introducing automation and e-payment tax management systems	Automated customs declarations	1	Number (Thousand)	2300	2396.16	2400	2400	2500	2700	2900
	Online VAT Registration			160	104.99	170	50	65	77	80
	Online VAT returns Submitted			50	49.35	60	40	55	65	75
	Online TIN Registration (Cumulative)			5574.76	6374.12	6074.76	7400	8000	8500	9000
	E-filing of income tax returns			15	1.48	20	61.30	80	100	500
3. Reviewing tax exemptions/Rebate	Exemption of tax and tax benefits gradually	1	Number	0	2	2	1	2	2	1
4. Disposal of disputed cases	Cases disposed of	2	Number	16000	21403	10000	17028	17000	18000	22600

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2023-24	2024-25	2025-26		
5. Introducing the 'Alternative Dispute Resolution' (ADR) to realize disputed taxes	Cases resolved	2	Number	100	83	150	81	200	230	235
	Realized Taka		Taka (crore)	35.5	30.5	40	25.1	42	45	50
6. Undertaking intelligence activities and preventive measures to curb tax evasion	Evaded customs duty detected	2	Taka (crore)	59.02	45.23	240	51.13	245	300	200
	Evaded VAT detected			362	55.80	400	48.8	500	550	500
	Evaded income tax detected			58	146.93	1000	157.31	1100	1120	1020
	Prosecutions started for evasion and tax frauds		Number	3098	216	5500	148	5500	5500	230
	Tax evasion/fraud related complaints investigated			438	216	900	148	900	950	227
7. Conducting external survey and spot-assessment	Spot assessments made for small businesses & professionals	3	Number	32571	40000	75000	75000	80000	85000	100000
	External surveys conducted			380312	40000	1200000	1000000	1300000	1350000	1400000
8. Widening the scope of tax deductions at sources	Goods/services brought under TDS	3	Number	5	5	5	5	6	1	2
9. Establishing 'Help Desks' for taxpayers	Help Desks Institutionalized	4	Number	63	31	40	40	110	120	130

6.2.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23	2023-24	2024-25	2025-26	
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1110201 - National Board of Revenue	1-9	142,03,38	988,58,70	752,15,86	1001,11,06	1046,34,58	905,85,74
1110202 - Customs Office Abroad	1-9	1,78,02	2,79,30	2,57,30	3,08,00	3,38,80	3,72,68
1110203 - Customs Houses	1-9	123,69,96	162,27,00	157,19,09	178,49,70	196,34,67	375,90,11
1110204 - Customs, Excise and VAT Commissionerates	1-9	150,39,19	123,20,00	110,16,77	135,52,00	149,07,20	163,97,92
1110205 - Divisional Offices, Customs, Excise and VAT Commissionerate	1-9	58,41,11	107,68,00	105,58,00	118,44,80	130,29,28	143,32,20
1110206 - Circle Offices, Customs, Excise and VAT Commissionerate	1-9	78,24,10	135,06,00	133,47,00	148,56,60	163,42,26	179,76,48
1110207 - Customs Stations	1-9	12,64,76	23,75,00	23,42,00	26,12,50	28,73,75	31,61,12
1110208 - Custom Bond Commissionerates	1-9	23,26,95	29,25,00	38,05,77	32,17,50	35,39,25	51,98,34
1110209 - Vat-Audit, Intelligence & Investigation Directorate	1-9	8,13,30	10,96,00	10,67,35	12,05,60	13,26,16	14,58,77
1110210 - Customs Intelligence & Investigation Directorate	1-9	12,49,87	15,78,00	15,77,25	17,35,80	19,09,38	21,00,31
1110211 - Regional Offices, Customs Intelligence & Investigation Directorate	1-9	3,25,86	6,98,00	6,85,83	7,67,80	8,44,58	9,29,03
1110212 - Customs Intelligence & Investigation Circles Offices	1-9	2,69,62	8,76,00	8,57,72	9,63,60	10,59,96	11,65,95
1110213 - Customs Valuation and Internal Audit Commissionerate	1-9	5,29,33	7,59,00	7,07,13	8,34,90	9,18,39	10,10,22
1110214 - Duty Drawback and Exemption Directorate	1-9	3,91,14	6,66,00	6,42,70	7,32,60	8,05,86	8,86,44
1110215 - Tax Zones	1-9	131,35,54	164,80,00	154,66,27	174,50,40	199,40,80	219,34,75
1110216 - Inspecting Ranges	1-9	37,38,96	84,45,00	80,95,00	92,89,50	102,18,45	112,40,29

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8
1110217 - Circles	1-9	207,84,43	313,94,00	307,64,00	317,07,94	348,78,73	383,66,60
1110218 - Tax Intelligence and Inspection Directorate	1-9	5,56,81	8,03,00	7,71,00	8,83,30	9,71,63	10,68,79
1110219 - Central Tax Survey Zone	1-9	3,89,45	4,64,00	4,32,18	5,10,40	5,61,44	6,17,58
1110221 - Survey Ranges	1-9	1,80,70	3,38,00	3,29,06	3,71,80	4,08,98	4,49,87
1110222 - Survey Circles	1-9	4,00,83	7,20,00	6,93,36	7,92,00	8,71,20	9,58,32
1110223 - Large Tax Payers Units	1-9	6,13,25	8,14,00	7,74,73	8,95,40	9,84,94	10,83,43
1110224 - Training Institutes	1-9	19,30,72	31,95,00	30,23,85	35,14,50	38,65,95	42,52,54
1110225 - Tax Appeal Zones	4	17,39,30	19,77,00	18,02,92	21,74,70	23,92,17	26,31,35
1110226 - Appellate Ranges	4	12,20,52	18,55,00	17,46,43	20,40,50	22,44,55	24,69,00
1110227 - Departmental Representative Offices	4,5	1,59,74	4,50,00	4,14,66	4,95,00	5,44,50	5,98,95
1110228 - Custom, Excise and Vat (Appeal) Commissionerates	4	5,01,72	9,71,00	8,68,20	10,68,10	11,74,91	12,92,39
Total : General Activity		1079,78,56	2308,38,00	2029,81,43	2417,86,00	2612,22,37	2801,29,17
Special Activity							
120011400 - ASYCUDA World	2	127,41,52	75,00,00	60,98,00	70,00,00	74,90,00	80,14,30
120011900 - Income Tax Fair	1,2,8,9	3,02,63	21,00,00	17,25,00	21,00,00	22,47,00	24,04,29
120012000 - VAT Week	1,2,8,9	1,49,07	10,50,00	7,97,90	10,50,00	11,23,50	12,02,14
Total : Special Activity		131,93,22	106,50,00	86,20,90	101,50,00	108,60,50	116,20,73
Total : Operating Activities		1211,71,78	2414,88,00	2116,02,33	2519,36,00	2720,82,87	2917,49,90
Development Activities							
Annual Development Program							
223014600 - Bond Management Automation Project (01/07/2017-30/06/2021)	2	1,30,75	70,87,00	7,85,00	7,07,00	0	0
223014700 - Bangladesh Regional Connectivity Project-1: National Single Window Implementation & Strengthening Customs Modernization Project (01/07/2017-31/12/2023) Approved	1-9	7,35,43	215,00,00	21,00,00	188,74,00	302,64,00	65,24,00
223039300 - "Construction of "Khulna kar Bhaban" Project.	1-9	0	51,76,00	20,05,00	45,79,00	0	0
223045300 - Healy, Burimari, Banglabandha LC station physical infrastructure construction project.		0	25,40,00	5,00,00	50,32,00	15,29,00	0
223046700 - Transaction technical Assostamce For Supporting the South Asia Sub regional Economic cooperatin Intergrate Trade Facilitation Sector development		0	0	2,50,00	5,00,00	5,00,00	2,50,00
224245100 - Construction of Sathkhira Customs, Excise And VAT Division & Bhomra Lc Station (01/07/2017-30/06/2021)	1-9	3,00,50	0	44,25,00	0	0	0
224368500 - South Asian Subregional Economic Cooperation (SASEC) Integrated Trade Facilitation Sector Development Project: NBR Part"		0	0	65,00	20,96,00	90,18,00	378,42,00
Total : Annual Development Program		11,66,68	363,03,00	101,30,00	317,88,00	413,11,00	446,16,00
Total : Development Activities		11,66,68	363,03,00	101,30,00	317,88,00	413,11,00	446,16,00
Total :		1223,38,46	2777,91,00	2217,32,33	2837,24,00	3133,93,87	3363,65,90

6.3 Customs, Excise and VAT Appellate Tribunal

6.3.1 Recent Achievements: From 2018-19 to 2020-21 financial year, 3656 cases have been disposed of against a total of 2287 registered cases. The case disposal rate was 159.86 percent.

6.3.2 Activities, outcome indicators and indicator targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22		2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10	11
1. Settlement of disputed cases	Case settlement rate	2	%	0	211.65	0	0	150	130	115

6.3.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1110301 - Customs, Excise and Vat Appeal Tribunal	1	3,86,48	6,07,00	4,90,50	5,52,00	5,90,64	6,31,98
Total : General Activity		3,86,48	6,07,00	4,90,50	5,52,00	5,90,64	6,31,98
Total : Operating Activities		3,86,48	6,07,00	4,90,50	5,52,00	5,90,64	6,31,98
Total :		3,86,48	6,07,00	4,90,50	5,52,00	5,90,64	6,31,98

6.4 Tax Appellate Tribunal

6.4.1 Recent Achievements: From 2018-19 to 2020-21 financial year, 22652 cases have been disposed of against a total of 22320 registered cases. The case settlement rate was 101.94 percent.

6.4.2 Activities, outcome indicators and indicator targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2023-24	2024-25	2025-26		
1	2	3	4	5	6	7	8	9	10	11
1. Settlement of disputed cases	Case settlement rate	2	%	0	104.30	0	0	105	105	105

6.4.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8
General Activity							
1110401 - Tax Appeal Tribunal	1	9,59,54	13,69,00	12,85,58	12,93,00	14,22,30	18,22,13
Total : General Activity		9,59,54	13,69,00	12,85,58	12,93,00	14,22,30	18,22,13
Total : Operating Activities		9,59,54	13,69,00	12,85,58	12,93,00	14,22,30	18,22,13
Total :		9,59,54	13,69,00	12,85,58	12,93,00	14,22,30	18,22,13

6.5 Department of National Savings

6.5.1 Recent Achievements: In the last three fiscal years, National Saving Department had collected tk. 49,139 crores, tk.67,127 crores and tk.112,188.24 crores respectively through National Saving Schemes. A web-based software called National Savings Scheme Online Management System has been introduced to manage the transactions of National Savings Schemes in an automated manner. This system provides the customer with the facility of purchasing and monetizing savings bonds in the shortest possible time. Customer need not come to issuing office to collect monthly/quarterly/termly profit and principal except encashment of savings certificate before maturity. Profit and original amount are deposited to customer's bank through Bangladesh Electronic Funds Transfer Network (BEFTN). Deposited amount information is notified to the customer's mobile phone through SMS. The software is made script-less for the convenience of customers.

6.5.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2023-24	2024-25	2025-26		
1	2	3	4	5	6	7	8	9	10	11
1. Collection of domestic debt through the sale of savings bonds	Amount of money withdrawn from savings schemes	5	Taka (Crore)	30000	41960	36000	30000	15000	20000	25000

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2023-24	2024-25	2025-26		
2. Simplifying investment activities and attracting investments in national savings schemes	Training on rules and policies of savings schemes	5	Number	2	2	2	2	2	2	2
	Printing and distribution of leaflets and booklets			23000	230000	1000	24750	35000	40000	35000
	Numbers of savings week observed in division and district level		Number	1	1	1	1	1	1	1

6.5.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23	2023-24	2024-25	2025-26	
1	2	3	4	5	6	7	8
General Activity							
1110501 - Head Office, Directorate of National Savings	1-2	195,28,95	356,41,00	354,76,00	387,67,00	414,80,69	443,84,33
1110502 - Divisional Offices, Directorate of National Savings	1-2	2,21,70	3,88,00	3,77,00	4,26,80	4,69,48	5,16,42
1110503 - National Saving Special Bureaus	1-2	2,30,43	3,88,00	3,69,87	4,26,80	4,69,48	5,16,42
1110504 - District National Savings Offices	1-2	12,48,21	20,54,00	19,21,50	22,59,40	24,85,34	27,33,87
Total : General Activity		212,29,29	384,71,00	381,44,37	418,80,00	449,04,99	481,51,04
Total : Operating Activities		212,29,29	384,71,00	381,44,37	418,80,00	449,04,99	481,51,04
Total :		212,29,29	384,71,00	381,44,37	418,80,00	449,04,99	481,51,04