VAT Online User Guide

Submit Value Added Tax Return using Form Mushak-9.1

National Board of Revenue, Bangladesh
জাতীয় রাজস্ব বোর্ড, বাংলাদেশ

VAT Online

FPT

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1 GENERAL OVERVIEW

1.1 Purpose of This Document

This document is designed for the purpose of providing users with all prerequisites, main steps in the whole process (special instructions and legal obligations) as well as detailed guides on how to utilize the system to perform:

- Submitting original Value Added Tax return using form Mushak-9.1 via Taxpayer Online Services (IVAS-TPOS).

1.2 Definitions of Terms

Terms	Definitions
IVAS-TPOS	Taxpayer Online Service is a taxpayer portal providing taxpayer self-services
BIN	Business Identification Number
NID	National Identification Number
TIN	Tax Identification Number
VAT	Value Added Tax
ID	Identification
SD	Supplementary Duty
Original Return	An original return is the original document you submit to the government using Form Mushak-9.1 with any schedules or additional supporting documents for giving the tax collector information about your tax liability.

2 FILING ORIGINAL VALUE ADDED TAX RETURN USING FORM MUSHAK-9.1

2.1 Introduction

This feature allows taxpayers to submit an original Value Added Tax return using form Mushak-9.1 on the Taxpayer Online Services (IVAS-TPOS). Here are the primary steps:

- Accessing the return filing screen for filing Form Mushak-9.1
- Providing requested information for form Mushak-9.1
- Submitting your Return

2.2 Prerequisites

- You need to have the access to IVAS-TPOS (Taxpayer Online Service) with authorise user ID and password
- You need to have the linked up with Taxpayer Profile
- BIN is registered for VAT
- Have filing obligation(s) of form Mushak-9.1

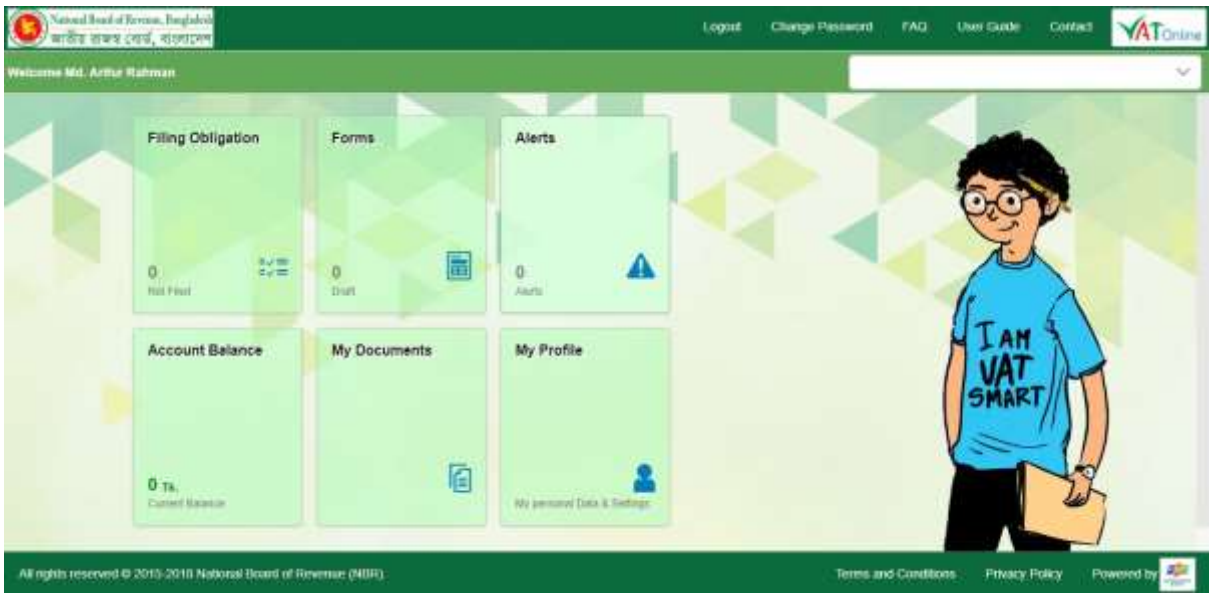
2.3 Special Instructions

- Before submitting return:
  - Ensure the input of payment information in "PART - 9: Accounts code wise payment schedule (Treasury Deposit)".
  - Ensure all information's correct.
  - Attach the necessary documents in "Attachments" tab.

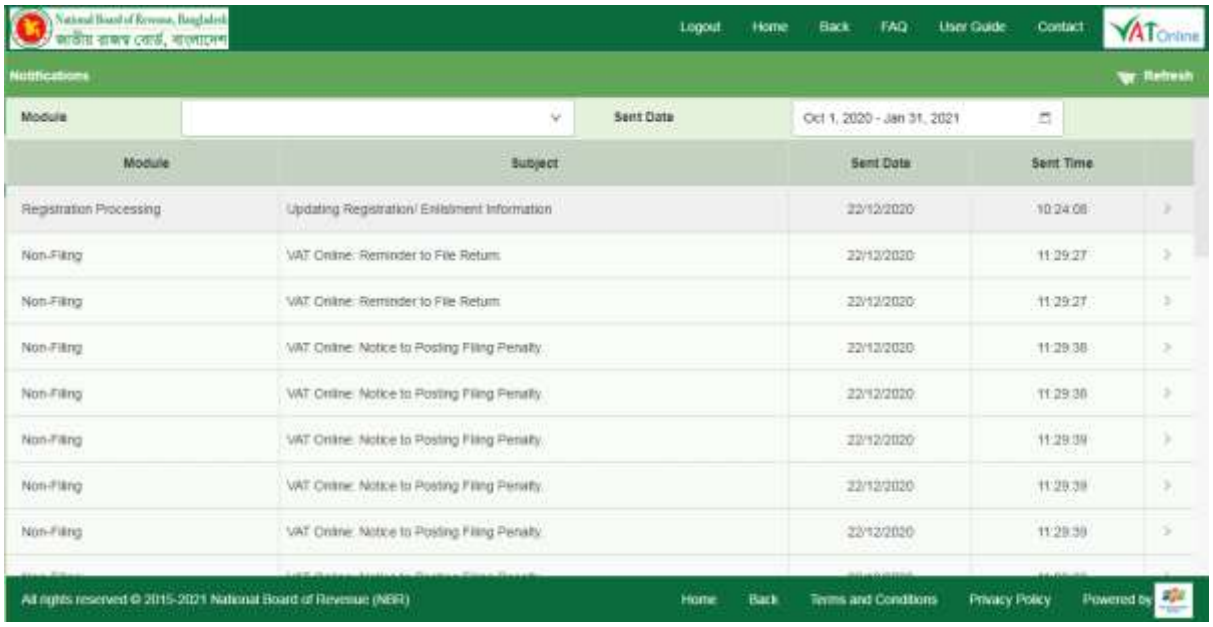
2.4 User Guide

2.4.1 Accessing the Dashboard Screen

- Access your Taxpayer Online Services Dashboard Screen (by logging on, the system will redirect you automatically to Dashboard screen).
- Dashboard screen will be shown after successful login.



- Filing Obligation: Here you can find return filing obligation
- Forms: Here you can find forms that you saved as draft, submitted forms and submit new forms.
- Notifications: In case, there is any problem, system will send you alerts here. Moreover, taxpayers will get all kind of notices and notifications regarding Non-filing here. For example: Taxpayers will get the reminder notice before 5 days from due date in order to submit the return, Taxpayers will get the Mushak-11.1 Notice of reminder for late filing after the due date/ deferral date of return submission, Taxpayers will get the Mushak-11.2 Tax Determination for Non-filed returns in "Notifications" box.

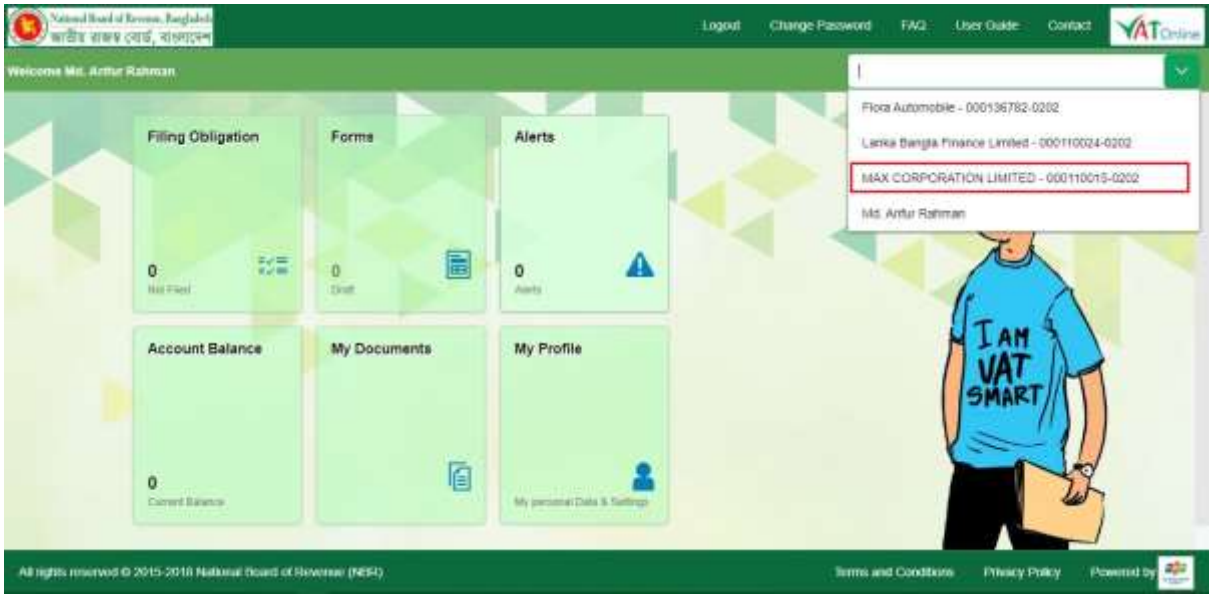


- Besides, Taxpayers will get the emails here.

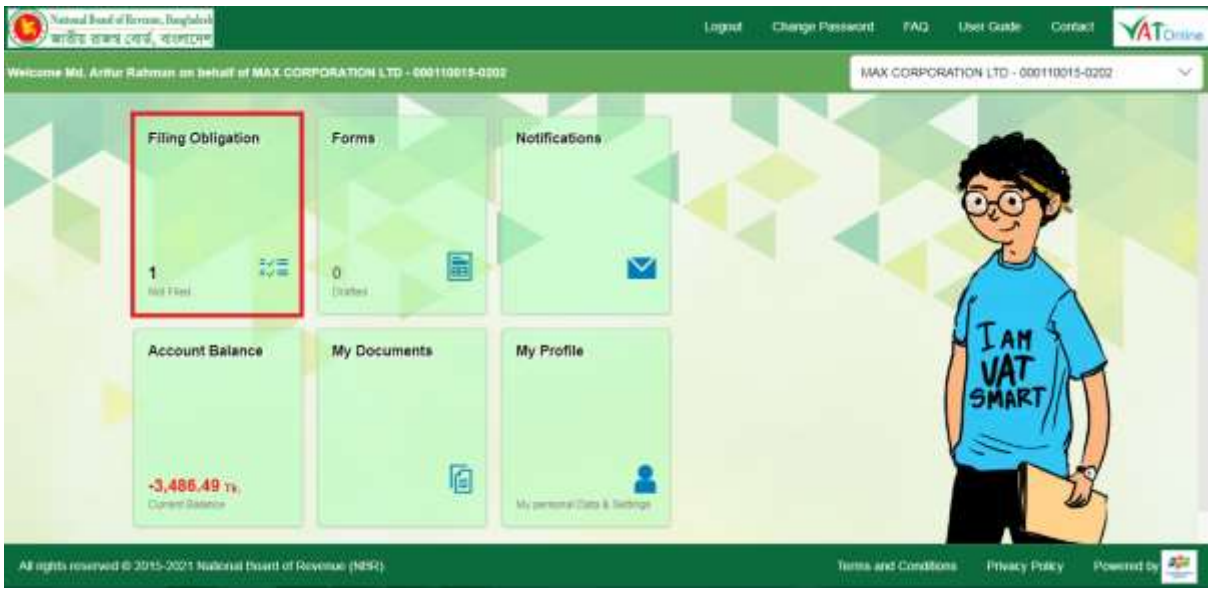
- Account Balance: An overview of your account balance
- My Documents: Any documents that were generated by system will be stored here
- My Profile: Quick glance for your selected profile.

2.4.2 Accessing the Return Filing Screen for Filing Form Mushak-9.1

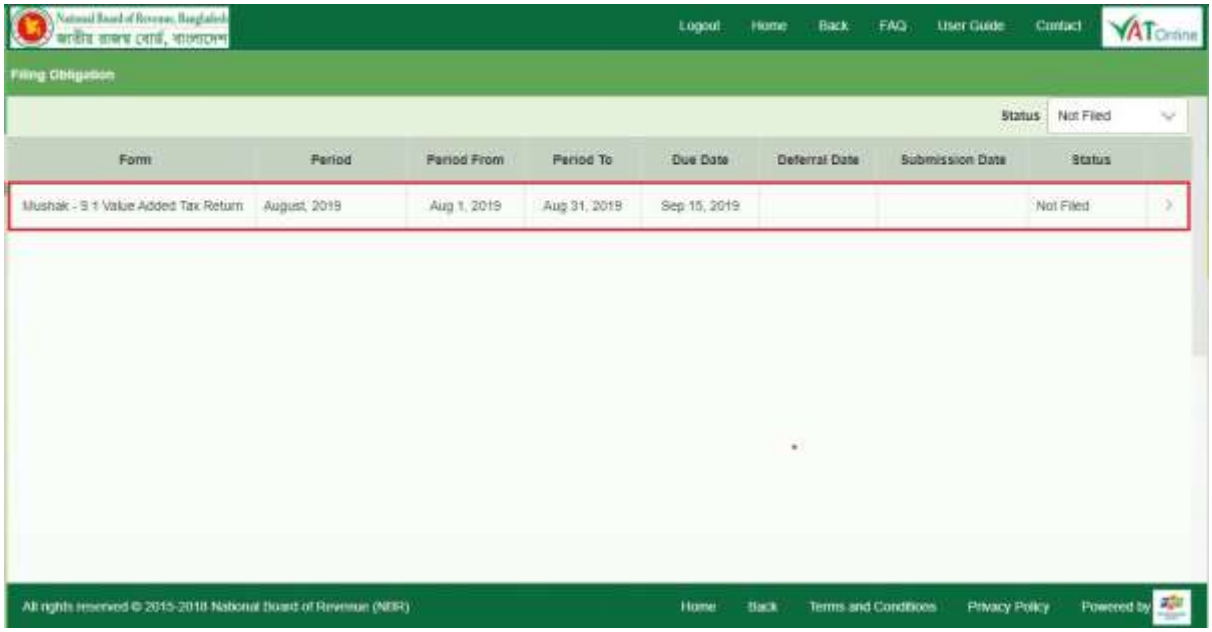
- From drop-down box, select the authorised company that you want to submit the return.



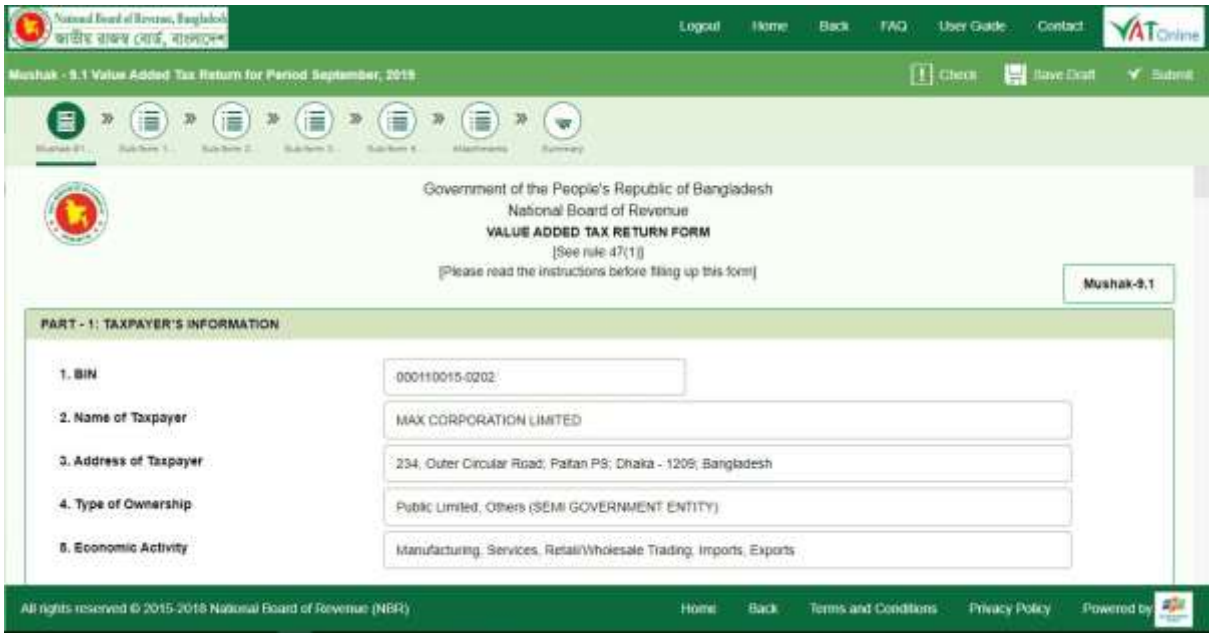
- The Filing Obligations are generated automatically by system according to the effective date of BIN certificate. For filing a return, you can click on the **"Filing Obligation"** box on the Dashboard.



- In the list, system will show by default all not filed obligations (including the one you saved as draft). Check the tax period that you want to file your return and click on that line.



- The return form will be loaded and ready for being filled. There are some buttons on the top of page, which are:
  - **"Check"** is for ensuring all data in the form are valid or not. **[1]**
  - **"Save Draft"** is for saving the form as draft version for further work **[2]**
  - **"Submit"** is for submitting the return after fill up the form **[3]**, by requesting for submitting, all the validation will be performed (similar with clicking on the "Check" button).



2.4.3 Providing Requested Information for Form Mushak-9.1

- Here is the list of fields in Form Mushak-9.1

PART-1: TAXPAYER'S INFORMATION

SL	Item Name	Filling Instruction	Example & Remarks
1.	BIN	Automatically loaded from the system.	***Example:*** 000110015-0202 ***Remarks:*** It will be automatically loaded to the form according to form Mushak-2.1. This field is only readable and not editable.
2.	Name of Taxpayer	Automatically loaded. If you want to change/edit the information, you will be required to edit the BIN registration form first (Mushak-2.1).	***Example:*** MAX CORPORATION LIMITED ***Remarks:*** It will be automatically loaded to the form according to form Mushak-2.1. This field is only readable and not editable.
3.	Address of Taxpayer	Automatically loaded. If you want to change/edit the information, you will be required to edit the BIN registration form first	***Example:*** 234, Outer Circular Road; Paltan PS; Dhaka - 1209; Bangladesh ***Remarks:*** It will be automatically loaded to the form according to form

SL	Item Name	Filling Instruction	Example & Remarks
		(Mushak-2.1).	Mushak-2.1. This field is only readable and not editable.
4.	Type of Ownership	Automatically loaded. If you want to change/edit the information, you will be required to edit the BIN registration form first (Mushak-2.1).	***Example:*** Public Limited, Others (Semi Government Entity) ***Remarks:*** It will be automatically loaded to the form according to form Mushak-2.1. This field is only readable and not editable.
5.	Economic Activity	Automatically loaded. If you want to change/edit the information, you will be required to edit the BIN registration form first (Mushak-2.1).	***Example:*** Manufacturing, Services, Retail/Wholesale Trading, Imports, Exports ***Remarks:*** It will be automatically loaded to the form according to form Mushak-2.1. This field is only readable and not editable.

PART-2: RETURN SUBMISSION DATA

SL	Item Name	Filling Instruction	Example & Remarks
1.	Tax Period	Automatically loaded.	***Example:*** August, 2019 ***Remarks:*** It will be automatically loaded by the system. This field is only readable and not editable.
2.	Type of Return [Please select your desired option]	Drop-down List, including: - Main/Original Return (Section 64) - Late Return (Section 65) - Amended Return (Section 66) - Full or Additional or Alternative Return	***Example:*** Main/Original Return (Section 64) ***Remarks:*** You need to select type of return from drop-down list. - If you are submitting return for the first time in this tax period then you must have to select "Main/Original Return (Section 64)".

SL	Item Name	Filling Instruction	Example & Remarks
		(Section 67)	- You have to select "Late Return (Section 65)" if you submit return after 15th of any month (after due date or after extended due date). - If you want to amend the return you have to select "Amended Return (Section 66)". - If you select "Full or Additional or Alternative Return (Section 67)" then system will remove all data from Mushak-9.1 and load a blank form for input This field is Mandatory and Editable.
3.	Any activities in this Tax Period? [*If Selected "No" Please Fill Only the Relevant Part]*	Radio Button. Select **"Yes"** if you have any transaction during last tax period. Select **"No"** if you do not have any transaction during tax period. Then fill up the relevant fields that you required.	***Example:*** Yes ***Remarks:*** This field is Mandatory and Editable.
4.	Date of Submission	Automatically loaded.	***Example:*** 16/09/2019 ***Remarks:*** Date of Submission is loaded automatically. It will be the current date. This field is only readable and not editable.
5.	Last Amendment Date	Automatically loaded.	***Example:*** 20/01/2020 ***Remarks:*** Last Amendment Date is loaded automatically. This date will display automatically when taxpayer amends any return. It will be the date on which taxpayer selects "C) Amended Return (Section 66)" or "D)

SL	Item Name	Filling Instruction	Example & Remarks
			Full or Additional or Alternative Return (Section 67)" and submits return by inputting values. This field is only Readable and not editable.

PART-3: SUPPLY – OUTPUT TAX

SL	Item Name	Filling Instruction	Example & Remarks
1	Zero Rated Goods/Service - Direct Export	Record tax exclusive value of direct export. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.1 in this document*.	***Example:*** • *Value:* 30,000 • *SD:* • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 3.1: Zero Rated Goods/Service - Direct Export". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
2	Zero Rated Goods/Service - Deemed Export	Record tax exclusive value of deemed export. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-	***Example:*** • *Value:* 10,000 • *SD:* • *VAT:* ***Remarks:*** The value will come automatically from sub-form

SL	Item Name	Filling Instruction	Example & Remarks
		form instruction *refer to section 2.4.2.2.2 in this document*.	name "Sub-form of Part 3.2: Zero Rated Goods/Service - Deemed Export". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
3	Exempted Goods/Service	Record tax exclusive value of VAT exempted Goods/Service. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.3 in this document*.	***Example:*** • *Value:* 50,000 • *SD:* • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 3.3: Exempted Goods/Service". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
4	Standard Rated Goods/Service	Record tax exclusive value of Goods/Service supplied at standard VAT rate (15%). Click on the "Sub-form" tab in right side and it will open	***Example:*** • *Value:* 10,00,000 • *SD:* • *VAT:* 1,50,000

SL	Item Name	Filling Instruction	Example & Remarks
		the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.4 in this document*.	***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 3.4: Standard Rated Goods/Service". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
5	Goods Based on MRP	Record tax exclusive value of Goods/Service supplied based on MRP. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.5 in this document*.	***Example:*** • *Value:* 1,00,000 • *SD:* 55,000 • *VAT:* 15,000 ***Remarks***: The value will come automatically from sub-form name "Sub-form of Part 3.5: Goods based on MRP". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
6	Goods/Service Based on Specific VAT	Record tax exclusive value of Goods/Service supplied based on Specific VAT. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form	***Example:*** • *Value:* 10,000 • *SD:* • *VAT:* 600 ***Remarks:*** The value will come automatically from sub-form

SL	Item Name	Filling Instruction	Example & Remarks
		table. For sub-form instruction *refer to section 2.4.2.2.6 in this document*.	name "Sub-form of Part 3.6: Goods/Service Based on Specific VAT". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
7	Goods/Service Other than Standard Rate	Record tax exclusive value of Goods/Service other than Standard Rate. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.7 in this document*.	***Example:*** • *Value:* 2,00,000 • *SD:* 40,000 • *VAT:* 216,800 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 3.7: Goods/Service Other than Standard Rate". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
8	Retail/Wholesale/Trade Based Supply	Record tax exclusive value of Retail/Wholesale/Trade Based Supply. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as	***Example:*** • *Value:* 3,00,000 • *SD:* • *VAT:* 15,000 ***Remarks:*** The value will come

SL	Item Name	Filling Instruction	Example & Remarks
		per sub-form table. For sub-form instruction *refer to section 2.4.2.2.8 in this document*.	automatically from sub-form name "Sub-form of Part 3.8: Retail/Wholesale/Trade Based Supply". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
9	Total Sales Value & Total Payable Taxes	No need to input amount manually as these will be calculated by system. Total Value of goods and Service and applicable SD & VAT amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 9a = (1a + 2a + 3a + 4a + 5a + 6a + 7a + 8a) ➢ 9b = (4b+5b+6b+7b+8b) ➢ 9c = (4c+5c+6c+7c+8c+ VAT amount of Imported Services category under Section 20(2) in sub-form of Note 15)	***Example:*** • *Value: 16, 10,000* • *SD:* 95,000 • *VAT:* 1,97,400 ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable. Here: - Value [column (a)] - SD [column (b)] - VAT [column (c)] ***Special Note:*** Also add here the "VAT amount of Imported Services category under Section 20(2) in sub-form of Note 15" to the 9c "VAT [column (c)]". The summation will be done automatically by the system when you input data in the sub-form.

PART-4: PURCHASE – INPUT TAX

SL	Item Name	Filling Instruction	Example & Remarks
10	Zero Rated Goods/Service – Local Purchase	Record tax exclusive value of Goods/Service purchased locally where zero VAT rate is applicable. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.9 in this document*.	***Example:*** • *Value:* 1,00,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.10: Zero Rated Goods/Service – Local Purchase". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
11	Zero Rated Goods/Service – Import	Record tax exclusive value of Goods/Service imported where zero VAT rate is applicable. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.10 in this document*.	***Example:*** • *Value:* 2,00,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.11: Zero Rated Goods/Service – Import". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.

SL	Item Name	Filling Instruction	Example & Remarks
12	Exempted Goods/Service - Local Purchase	Record tax exclusive value of Goods/Service locally purchased where VAT is exempted. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.11 in this document*.	***Example:*** • *Value:* 3,00,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.12: Exempted Goods/Service - Local Purchase". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
13	Exempted Goods/Service - Import	Record tax exclusive value of Goods/Service imported where VAT is exempted. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.12 in this document*.	***Example:*** • *Value:* 4,00,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.13: Exempted Goods/Service - Import". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item SD & VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
14	Standard Rated Goods/Service - Local Purchase	Record tax exclusive value of Goods/Service purchased locally where standard VAT rate (15%) is applicable. Click on the	***Example:*** • *Value:* 5,00,000 • *VAT:* 75,000 ***Remarks:*** The value will come

SL	Item Name	Filling Instruction	Example & Remarks
		"Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.13 in this document*.	automatically from sub-form name "Sub-form of Part 4.14: Standard Rated Goods/Service – Local Purchase". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form. ***Note:*** For Standard Rated Goods/Service – Local Purchase; HS/Service Code is optional.
15	Standard Rated Goods/Service - Import	Record tax exclusive value of Goods/Service imported where standard VAT rate (15%) is applicable. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.14 in this document*.	***Example:*** • *Value:* 3,00,000 • *VAT:* 45,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.15: Standard Rated Goods/Service - Import". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form. *In this sub-form, VAT amount of Imported Services category under Section 20(2) will be also added with 9(c) at Total Sales Value & Total Payable Taxes*.
16	Goods/Service Other than	Record tax exclusive value of Goods/Service locally	***Example:*** • *Value:* 3,00,000

SL	Item Name	Filling Instruction	Example & Remarks
	Standard Rate - Local Purchase	purchased where other than standard VAT rate is admissible. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.15 in this document*.	• *VAT:* 27,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.16: Goods/Service Other than Standard Rate - Local Purchase". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
17	Goods/Service Other than Standard Rate - Import	Record tax exclusive value of Goods/Service imported where other than standard VAT rate is admissible Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.16 in this document*.	***Example:*** • *Value:* 2,00,000 • *VAT:* 26,400 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.17: Goods/Service Other than Standard Rate - Import". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
18	Goods/Service Based on Specific VAT – Local Purchase	Record tax exclusive value of Goods/Service locally purchased where specific VAT rate is applicable. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form	***Example:*** • *Value:* 50,00,000 • *VAT:* 5,25,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.18: Goods/Service Based on Specific VAT – Local Purchase". No entries are admissible in

SL	Item Name	Filling Instruction	Example & Remarks
		instruction *refer to section 2.4.2.2.17 in this document*.	main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
19	Goods/Service Not Admissible for Credit (Local Purchase) - From Turnover Tax Units	Record tax exclusive value of Goods/Service locally purchased from turnover tax units where no VAT credit is admissible. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.18 in this document.*	***Example:*** • *Value:* 1,00,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.19: Goods/Service Not Admissible for Credit (Local Purchase) - From Turnover Tax Units". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item VAT is disable field. For this item VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
20	Goods/Service Not Admissible for Credit (Local Purchase) - From Unregistered Entities	Record tax exclusive value of Goods/Service locally purchased from unregistered entities where no VAT credit is admissible. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section*	***Example:*** • *Value:* 50,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.20: Goods/Service Not Admissible for Credit (Local Purchase) – From Unregistered Entities". No entries are admissible in main form. All information will be brought from sub-form to main form

SL	Item Name	Filling Instruction	Example & Remarks
		2.4.2.2.19 in this document.	automatically. For this item VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
21	Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not taken within stipulated time) – Local Purchase	Record tax exclusive value of Goods/Service locally purchased where no VAT credit is admissible. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.20 in this document*.	***Example:*** • *Value:* 30,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.21: Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not taken within stipulated time) – Local Purchase". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
22	Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not	Record tax exclusive value of Goods/Service imported where no VAT credit is admissible. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.21 in this*	***Example:*** • *Value:* 20,000 • *VAT:* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 4.22: Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not taken within

SL	Item Name	Filling Instruction	Example & Remarks
	taken within stipulated time) – Import	*document.*	stipulated time) – Import". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. For this item VAT is disable field. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
23	Total Input Tax Credit	No need to manually insert amount as these will be calculated by system. Total Value of goods and Service and applicable VAT amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 23a = (10a + 11a + 12a + 13a + 14a + 15a + 16a + 17a + 18a + 19a + 20a + 21a + 22a) ➢ 23b = (14b + 15b + 16b + 17b + 18b)	***Example:*** • *Value: 78, 30,000* • *VAT:* 6,90,000 ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable. Here: - Value [column (a)] - VAT [column (b)]

PART-5: INCREASING ADJUSTMENTS (VAT)

SL	Item Name	Filling Instruction	Example & Remarks
24	Due to VAT Deducted at Source by the Supply Receiver	Taxpayer will input the VAT amount that have been deducted from the suppliers' bills. This should match with the figures given in form Mushak-6.6	***Example:*** • *Amount:* 90,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 5.24: Due to VAT

SL	Item Name	Filling Instruction	Example & Remarks
		by the taxpayer. For sub-form instruction *refer to section 2.4.2.2.22 in this document.*	Deducted at Source by the Supply Receiver". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
25	Payment Not Made Through Banking Channel	Taxpayer will input the figure of total VAT paid against the purchases exceeding BDT 100,000.00 which was not paid through banking channel.	***Example:*** • *Amount:* 2,00,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
26	Issuance of Debit Note	Taxpayer will manually input VAT amount arising out of issuance of debit note.	***Example:*** • *Amount:* 70,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
27	Any Other Adjustments (please specify below)	Manually enter other increasing adjustments not covered by Notes 24, 25 or 26. Give a brief description of the transaction(s) in the free text box using maximum 255 characters.	***Example:*** • *Amount:* 60,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
28	Total Increasing Adjustment	No need to manually insert amount as these will be calculated by system. Total Increasing Adjustment amount will show as summary in main form automatically. Auto calculate: Summation	***Example:*** • *Amount: 4,20,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
		formula is- ➢ 28 = (24+25+26+27)	

PART-6: DECREASING ADJUSTMENTS (VAT)

SL	Item Name	Filling Instruction	Example & Remarks
29	Due to VAT Deducted at Source from the Supplies Delivered	Taxpayer will input the VAT amount that have been deducted at source by the buyers of his supplies. This should match with the figures given in form Mushak-6.6 issued by the buyer. For sub-form instruction *refer to section 2.4.2.2.23 in this document.*	***Example:*** • *VAT Amount:* 90,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 6.29: Due to VAT Deducted at Source from the Supplies Delivered". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the sub-form.
30	Advance Tax Paid at Import Stage	Advance Tax Paid at import stage figures are to be filled in here from genuine bills of entry. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.24 in this document.*	***Example:*** • *VAT Amount:* 1,20,000 ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 6.30: Advance Tax Paid at Import Stage". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. This field is only readable and not editable. If you want to change/edit the information, you will be required

SL	Item Name	Filling Instruction	Example & Remarks
			to edit in the sub-form.
31	Issuance of Credit Note	Taxpayer will manually input VAT amount arising out of issuance of credit note.	***Example:*** • *VAT Amount:* 50,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
32	Any Other Adjustments (please specify below)	Taxpayer will manually enter other decreasing adjustments not covered by Notes 29, 30 or 31. Give a brief description of the transaction(s) in the free text box using maximum 255 characters.	***Example:*** • *VAT Amount:* 60,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
33	Total Decreasing Adjustment	No need to manually insert amount as these will be calculated by system. Total Decreasing Adjustment amount will show as summary in main form automatically. Auto calculate: Summation formula is- 33 = (29+30+31+32).	***Example:*** • *VAT Amount: 4,01,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.

PART-7: NET TAX CALCULATION

SL	Item Name	Filling Instruction	Example & Remarks
34	Net Payable VAT for the Tax Period (Section - 45) (9c –	No need to manually insert amount as these will be calculated by system.	***Example:*** • *Amount: 4,82,000*

SL	Item Name	Filling Instruction	Example & Remarks
	23b + 28 – 33)	Net Payable VAT for the Tax Period (Before adjustment with Closing Balance) amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 34 = (9c - 23b + 28 - 33).	***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.
35	Net Payable VAT for the Tax Period after Adjustment with Closing Balance and Balance of Form 18.6 [34 - (52 + 56)]	No need to manually insert amount as these will be calculated by system. Net Payable VAT for the Tax Period after adjusted with Closing Balance amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 35 = (34 – 52 – 56).	***Example:*** • *Amount: 2,80,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.
36	Net Payable Supplementary Duty for the Tax Period (Before Adjustment with Closing Balance) [9b + 38 - (39 + 40)]	No need to manually insert amount as these will be calculated by system. Net Payable Supplementary Duty for the Tax Period (Before adjustment with Closing Balance) amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 36 = [9b + 38 - (39	***Example:*** • *Amount: 3,10,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
		+ 40)]	
37	Net Payable Supplementary Duty for the Tax Period after Adjusted with Closing Balance and Balance of Form 18.6 [36 - (53 + 57)]	No need to manually insert amount as these will be calculated by system. Net Payable Supplementary Duty for the Tax Period after adjusted with Closing Balance amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ 37 = (36 – 53 – 57).	***Example:*** • *Amount: 2,80,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.
38	Supplementary Duty Against Issuance of Debit Note	Taxpayer will manually input amount arising out of Supplementary Duty Against Issuance of Debit Note.	***Example:*** • *Amount:* 50,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
39	Supplementary Duty Against Issuance of Credit Note	Taxpayer will manually input amount arising out of Supplementary Duty Against Issuance of Credit Note.	***Example:*** • *Amount:* 50,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
40	Supplementary Duty Paid on Inputs Against Exports	Taxpayer will manually input amount arising out of Supplementary Duty Paid on Inputs Against Exports.	***Example:*** • *Amount:* 50,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.

SL	Item Name	Filling Instruction	Example & Remarks
41	Interest on Overdue VAT (Based on note 35)	No need to manually insert amount as these will be calculated by system. Interest on Overdue VAT amount will show as summary in main form automatically. Auto calculate: Summation formula is- 41 = [(35 * 2%) * Month].	***Example:*** • *Amount:* 50,000 ***Remarks:*** This field is only readable and not editable.
42	Interest on Overdue SD (Based on note 37)	No need to manually insert amount as these will be calculated by system. Interest on Overdue SD amount will show as summary in main form automatically. Auto calculate: Summation formula is- 42 = [(37 * 2%) * Month].	***Example:*** • *Amount:* 17,000 ***Remarks:*** This field is only readable and not editable.
43	Fine/Penalty for Non-submission of Return	No need to manually insert amount as these will be calculated by system. Fine/Penalty for Non-submission of Return amount will show in the field as **10,000 BDT per month block automatically**.	***Example:*** • *Amount:* 10,000 ***Remarks:*** This field is only readable and not editable.
44	Other Fine/Penalty/Interest	Taxpayer will manually input amount arising out of Other Fine/Penalty.	***Example:*** • *Amount:* 5,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.

SL	Item Name	Filling Instruction	Example & Remarks
45	Payable Excise Duty	Taxpayer will manually input amount arising out of Excise Duty.	***Example:*** • *Amount:* 30,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
46	Payable Development Surcharge	Taxpayer will manually input amount arising out of Development Surcharge.	***Example:*** • *Amount:* 5,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
47	Payable ICT Development Surcharge	Taxpayer will manually input amount arising out of ICT Development Surcharge.	***Example:*** • *Amount:* 5,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
48	Payable Health Care Surcharge	Taxpayer will manually input amount arising out of Health Care Surcharge.	***Example:*** • *Amount:* 5,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
49	Payable Environmental Protection Surcharge	Taxpayer will manually input amount arising out of Environmental Protection Surcharge.	***Example:*** • *Amount:* 5,000 ***Remarks:*** This field is Optional and Editable. Only zero or positive number allowed.
50	Net Payable VAT for Treasury Deposit (35 + 41 + 43 + 44)	No need to manually insert amount as these will be calculated by system. Net Payable VAT for Treasury Deposit amount will show as summary in main form automatically. Auto calculate:	***Example:*** • *Amount: 1,80,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
		Summation formula is- 50 = (35 + 41 + 43 + 44).	
51	Net Payable SD for Treasury Deposit (37 + 42)	No need to manually insert amount as these will be calculated by system. Net Payable SD for Treasury Deposit amount will show as summary in main form automatically. Auto calculate: Summation formula is- 51 = (37 + 42).	***Example:*** • *Amount: 50,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.
52	Closing Balance of Last Tax Period (VAT)	The amount will come automatically from last month return note 65.	***Example:*** • *Amount: 10,000* ***Remarks:*** This field is automatically loaded and editable.
53	Closing Balance of Last Tax Period (SD)	The amount will come automatically from last month return note 66.	***Example:*** • *Amount: 8,000* ***Remarks:*** This field is automatically loaded and editable.

PART–8: ADJUSTMENT FOR OLD ACCOUNT CURRENT BALANCE

SL	Item Name	Filling Instruction	Example & Remarks
54	Remaining Balance (VAT) from Mushak-18.6, [Rule 118(5)]	Automatically loaded. From the current balance of Mushak-18.6 for VAT, taxpayer can have multiple Mushak-18.6. Amount will show as summary in main form automatically	***Example:*** • *Amount: 5,20,000* ***Remarks:*** The value will come automatically when VAT Officer will input the Mushak-18.6 amount into the system. No entries are admissible in this fields. This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
			Note: VAT Officer will input the 18.6 balance for Taxpayer. And when VAT Office Approved it, balance will come automatically to the Taxpayer Return form in Part-8. e.g: When 18.6 balance Approved by VAT Office, according to the month the Balance will show to the Taxpayer Return Form. If the balance Approved after 15th of any month the balance will come with the next month return. ***Special Note:*** Any kind of Amendment of Return Form will not reflect on Part-8 of the Return Form.
55	Remaining Balance (SD) from Mushak-18.6, [Rule 118(5)]	Automatically loaded. From the current balance of Mushak-18.6 for SD, taxpayer can have multiple Mushak-18.6. Amount will show as summary in main form automatically	***Example:*** • *Amount: 1,20,000* ***Remarks:*** The value will come automatically when VAT Officer will input the Mushak-18.6 amount into the system. No entries are admissible in this fields. This field is only readable and not editable. ***Note:*** VAT Officer will input the 18.6 balance for Taxpayer. And when VAT Office Approved it, balance will come automatically to the Taxpayer Return form in Part-8. e.g: When 18.6 balance Approved by VAT Office, according to the month the Balance will show to the Taxpayer Return Form. If the balance Approved after 15th of any month the balance will come with the next month return.

SL	Item Name	Filling Instruction	Example & Remarks
			Special Note: Any kind of Amendment of Return Form will not reflect on Part-8 of the Return Form.
56	Decreasing Adjustment for Note 54 (up to 10% of Note 34)	VAT Amount that will adjust with remaining balance of 1991 law. Auto calculate: Summation formula is- 56 = If 54 >= 34*10% > 0, then 56 = 34*10%; If 54 < 34*10%, then 56 = 54; If 34 <= 0, then 56 =0;	***Example:*** • *VAT Amount:* 50,000 ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable. ***Note:*** Remaining Balance of 18.6 for VAT will adjust (10%) with "Net Payable VAT for the Tax Period (Note-34)". ***Special Note:*** Any kind of Amendment of Return Form will not reflect on Part-8 of the Return Form.
57	Decreasing Adjustment for Note 55 (up to 10% of Note 36)	SD Amount that will adjust with remaining balance of 1991 law. Auto calculate: Summation formula is- 57 = If 55 >= 36*10% > 0, then 57 = 36*10%; If 55 < 36*10%, then 57 = 55; If 36 <= 0, then 57 =0;	***Example:*** • *VAT Amount:* 60,000 ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable. ***Note:*** Remaining Balance of 18.6 for SD will adjust (10%) with "Net Payable Supplementary Duty for the Tax Period (Before Adjustment with Closing Balance) (Note-36)". ***Special Note:*** Any kind of Amendment of Return Form will not reflect on Part-8 of the Return Form.

PART-9: ACCOUNTS CODE WISE PAYMENT SCHEDULE (TREASURY DEPOSIT)

SL	Item Name	Filling Instruction	Example & Remarks
58	VAT Deposit for the Current Tax Period	Treasury deposits figure of VAT. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.25 in this document.*	***Example:*** • *Account Code:* 1 / 1133 / OP CODE / 0311 • OP CODE stands for the Operational Code, one code is represented for one Commissionerate. • *Amount: 4,82,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.58: VAT Deposit for the Current Tax Period". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035

SL	Item Name	Filling Instruction	Example & Remarks
			• Comilla: 0040 • Rangpur: 0045
59	SD Deposit for the Current Tax Period	Treasury deposits figure of SD. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.26 in this document.*	***Example:*** • *Account Code:* 1 / 1133 / OP CODE / 0711 • *Amount: 2,80,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.59: SD Deposit for the Current Tax Period". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040

SL	Item Name	Filling Instruction	Example & Remarks
			• Rangpur: 0045
60	Excise Duty	Treasury deposits figure of Excise Duty. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.27 in this document.*	***Example:*** • *Account Code:* 1 / 1133 / OP CODE / 0601 • *Amount: 17,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.60: Excise Duty". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040 • Rangpur: 0045

SL	Item Name	Filling Instruction	Example & Remarks
61	Development Surcharge	Treasury deposits figure of Development Surcharge. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.28 in this document.*	***Example:*** • *Account Code:* 1 / 1103 / OP CODE / 2225 • *Amount: 5,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.61: Development Surcharge". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040 • Rangpur: 0045

SL	Item Name	Filling Instruction	Example & Remarks
62	ICT Development Surcharge	Treasury deposits figure of ICT Development Surcharge. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.29 in this document.*	***Example:*** • *Account Code:* 1 / 1103 / OP CODE / 2214 • *Amount: 5,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.62: ICT Development Surcharge". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040 • Rangpur: 0045

SL	Item Name	Filling Instruction	Example & Remarks
63	Health Care Surcharge	Treasury deposits figure of Health Care Surcharge. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.30 in this document.*	***Example:*** • *Account Code:* 1 / 1103 / OP CODE / 2212 • *Amount: 5,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.63: Health Care Surcharge". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040 • Rangpur: 0045

SL	Item Name	Filling Instruction	Example & Remarks
64	Environmental Protection Surcharge	Treasury deposits figure of Environmental Protection Surcharge. Click on the "Sub-form" tab in right side and it will open the sub-form. Fill up information as per sub-form table. For sub-form instruction *refer to section 2.4.2.2.31 in this document.*	***Example:*** • *Account Code:* 1 / 1103 / OP CODE / 2213 • *Amount: 5,000* ***Remarks:*** The value will come automatically from sub-form name "Sub-form of Part 9.64: Environmental Protection Surcharge". No entries are admissible in main form. All information will be brought from sub-form to main form automatically. If you want to change/edit the information, you will be required to edit in the sub-form. **Note:** Account Code will be automatically loaded according to the Note serial number. Operational Code is based on taxpayer's Commissionerate. e.g.: • NBR: 0000 • Khulna: 0001 • Jessore: 0005 • LTU: 0006 • Dhaka (South): 0010 • Dhaka (North): 0015 • Sylhet: 0018 • Rajshahi: 0020 • Chottogram: 0025 • Dhaka (East): 0030 • Dhaka (West): 0035 • Comilla: 0040 • Rangpur: 0045

PART-10: CLOSING BALANCE

SL	Item Name	Filling Instruction	Example & Remarks
65	Closing Balance (VAT) [58 - (50 + 67) + The Refund Amount Not Approved]	No need to manually input amount as these will be calculated by system. Opening Balance of Next Tax Period (VAT) amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ [65 = 58 – 50 – Requested Amount for Refund (VAT) (67) + Not Approved Amount in Refund Module (If any)]	***Example:*** • *Amount: 5,12,600* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.
66	Closing Balance (SD) [59 - (51 + 68) + The Refund amount Not Approved]	No need to manually insert amount as these will be calculated by system. Opening Balance of Next Tax Period (SD) amount will show as summary in main form automatically. Auto calculate: Summation formula is- ➢ [66 = 59 – 51 – Requested Amount for Refund (SD) (68) + Not Approved Amount in Refund Module (If any)]	***Example:*** • *Amount: 7,000* ***Remarks:*** The value will come automatically. No entries are admissible in this fields. This field is only readable and not editable.

PART–11: REFUND

SL	Item Name	Filling Instruction	Example & Remarks
	I am interested to get refund of my Closing Balance	Select **"Yes"** if you want to get refund from closing balance. Select **"No"** if you want to keep your closing balance.	***Example:*** Yes ***Remarks:*** This field is Optional and Editable. **Note:** If user select "Yes" then two new boxes will appear. "Requested Amount for Refund (VAT)" and "Requested Amount for Refund (SD)"
67	Requested Amount for Refund (VAT)	Taxpayer input the VAT amount for refund. [Inputted data must be <= 58 – 50 + Not Approved Amount of VAT in Refund Module (if any)]	***Example:*** • *Amount: 7,000* ***Remarks:*** This field is Optional and Editable.
68	Requested Amount for Refund (SD)	Taxpayer input the SD amount for refund. [Inputted data must be <= 59 – 51 + Not Approved Amount of SD in Refund Module (if any)]	***Example:*** • *Amount: 5,000* ***Remarks:*** This field is Optional and Editable.

PART–12: DECLARATION

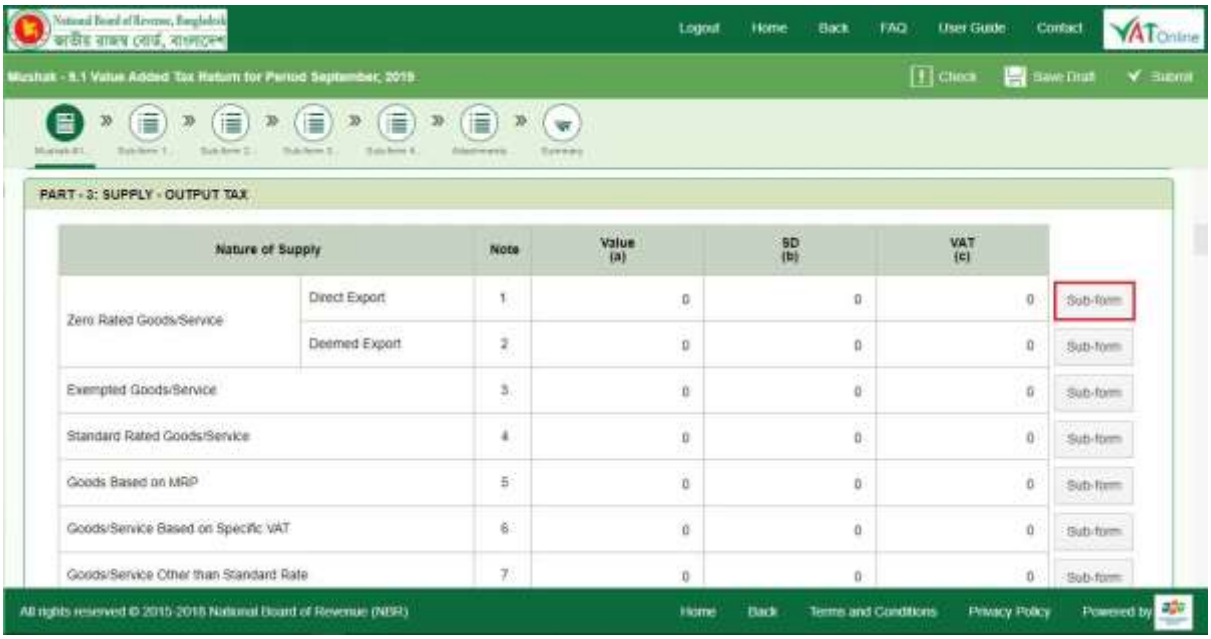
SL	Item Name	Filling Instruction	Example & Remarks
1	Name	This will be identical to the authorised person sign-up by the system and user can change it if needed.	***Example:*** • *Name: Md. Arifur Rahman* ***Remarks:*** The Name will come automatically. This field is Mandatory and Editable.
2	Designation	This will be identical to the authorised person sign-up by the system and user can change it if needed.	***Example:*** • *Designation: Chief Executive Officer (CEO)* ***Remarks:*** The Designation will come automatically. This field is Mandatory and Editable.

SL	Item Name	Filling Instruction	Example & Remarks
3	Mobile Number	This will be identical to the authorised person sign-up by the system and user can change it if needed.	***Example:*** • Mobile Number*: 01711122233* ***Remarks:*** The Mobile Number will come automatically. This field is Mandatory and Editable.
4	National ID / Passport Number	This will be identical to the authorised person sign-up by the system and user can change it if needed.	***Example:*** • National ID/Passport Number*: 1124557790* ***Remarks:*** The National ID/Passport Number will come automatically. This field is Mandatory and Editable.
5	Email	This will be identical to the authorised person sign-up by the system and user can change it if needed.	***Example:*** • Email*:* "yourname@domain.ext" ***Remarks:*** The Email will come automatically. This field is Mandatory and Editable.
6	"I hereby declare that all information provided in this Return Form are complete, true & accurate. In case of any untrue/incomplete statement, I may be subjected to penal action under The Value Added Tax and Supplementary Duty Act, 2012 or any other	Click on the Tick Mark box.	***Example:*** ***Remarks:*** Taxpayer clicks to confirm the correctness of information before submitting form. Mandatory field.

SL	Item Name	Filling Instruction	Example & Remarks
	applicable Act prevailing at present.”		

2.4.3.1 Accessing the Sub-form Screen for Filing Form Mushak-9.1

- To provide the information in sub-forms, click on the **"Sub-form"** button in the right side of each row.



- The form will be loaded and ready for being filled. There are some buttons on the page, which are:

1. Main Form- You can go back to the main form by clicking on "Main Form" button. **[1]**

- **Steps**: Click "Main Form" button > you will be back to the main form.

2. Add – You can add row for inputting the information. You can add more than one required information. **[2]**

- **Steps**: Click "Add" button > System will show a new row > Input the information.

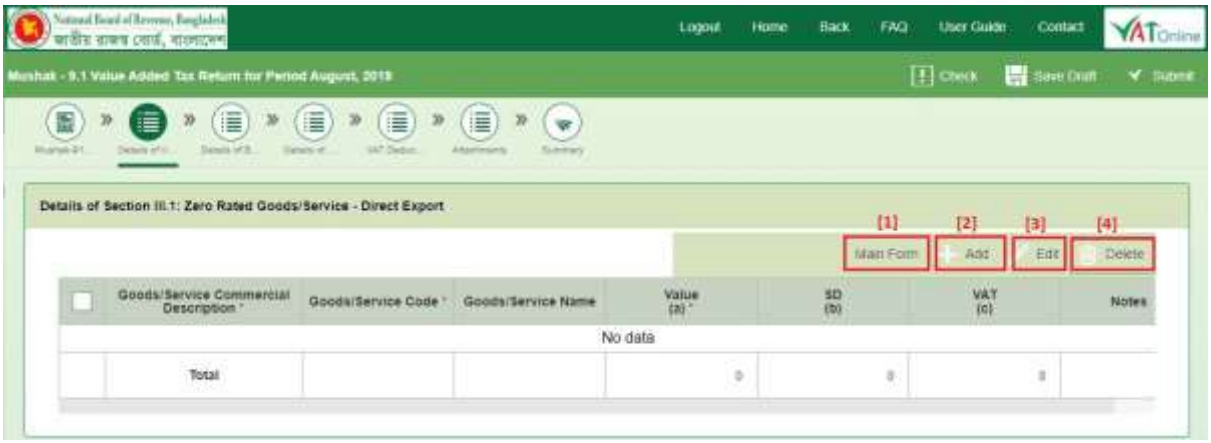
3. Edit- You can edit any information in any row. **[3]**

- **Steps:** Choose the line that you want to edit > "Edit" button will be enabled > Click the "Edit" button > the field will be editable > Update the information.

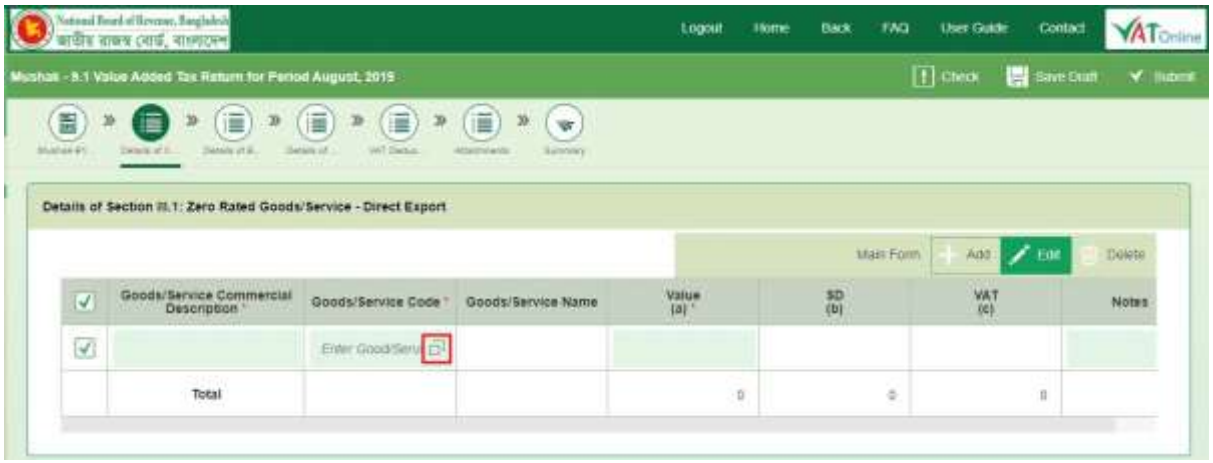
4. Delete- You can delete any row from the added row(s). **[4]**

- **Steps**: Select the row you want to delete > "Delete" button will be enabled

> Click "Delete" button.



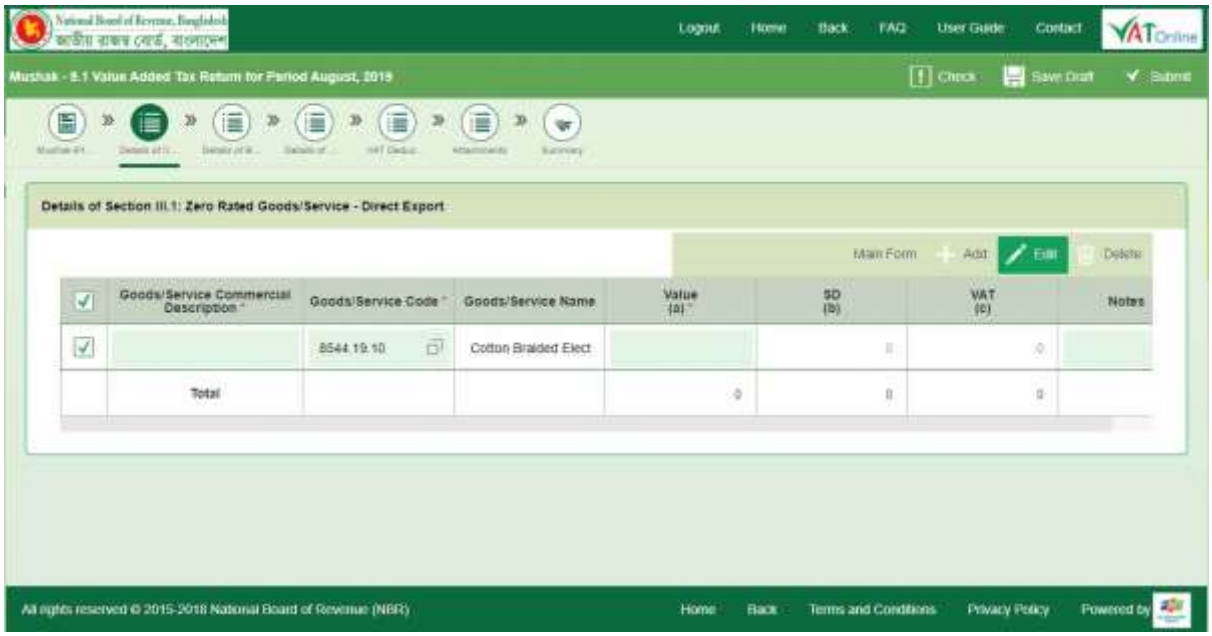
- For providing Goods/Service code you can input the code directly in "Goods/Service Code" box or you can click on search help box to input the Goods/Service code.



- In search help box, you must select Goods or Service form the drop-down-list on top left corner. Select Goods or Service which you want to search **[1]**. Input the Goods/Service code or Goods/Service name for search **[2]**. Then click on the search button **[3]**.

- System will display the searched item.

- Click on the searched item then system will select that Goods/Service.



2.4.3.2 Providing Requested Information for Sub-forms of Mushak-9.1

- Here is the list of sub-form fields in Form Mushak-9.1

2.4.3.2.1 "Sub-form of Part 3.1: Zero Rated Goods/Service - Direct Export"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Rabbits and Hares* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from Search help box list.	***Example:*** • *0106.14.00* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Rabbits and Hares* ***Remarks:*** This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
			If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *3,000.85* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • SD: Value * SD Rate	***Example:*** • 0 ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value + SD) * VAT Rate	***Example:*** • *450* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product exported in USA ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *3000.85* ***Remarks:*** This field is only readable

SL	Item Name	Filling Instruction	Example & Remarks
			and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will not display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *450* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.2 "Sub-form of Part 3.2: Zero Rated Goods/Service - Deemed Export"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Meat* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0203.29.90* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Frozen Swine Meat* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer	***Example:*** • *5,000.85*

SL	Item Name	Filling Instruction	Example & Remarks
		can input value up to 10 digits and 2 decimals.	***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • SD: Value * SD Rate	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value + SD) * VAT Rate	***Example:*** • *750* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product exported as deemed export. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *5,000.85* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will not display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable

SL	Item Name	Filling Instruction	Example & Remarks
			and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *750* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.3 "Sub-form of Part 3.3: Exempted Goods/Service"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Meat* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayer have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0203.21.10* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • Editable Raw Meat ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *5,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to	***Example:*** • *0*

SL	Item Name	Filling Instruction	Example & Remarks
		the selected Goods/Service code and given value. **Calculation:** • SD: Value * SD Rate	***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value + SD) * VAT Rate	***Example:*** • *750* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Raw Meat Exported. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *5,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will not display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *750* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.4 "Sub-form of Part 3.4: Standard Rated Goods/Service"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Shrimps* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0306.17.00* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Shrimps and Other Prawns* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *10,00,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • SD: Value * SD Rate	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.

SL	Item Name	Filling Instruction	Example & Remarks
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value + SD) * Standard VAT Rate	***Example:*** • *1,50,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product Supplied. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *10,00,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *1,50,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.5 "Sub-form of Part 3.5: Goods Based on MRP"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Cigarettes* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *2402.20.00* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Cigarettes Containing Tobacco: Selling Price of a cigarette packet containing 10 sticks: BDT 37 and above* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *1,00,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • SD: Value * SD Rate	***Example:*** • *55,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.

SL	Item Name	Filling Instruction	Example & Remarks
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: Value * VAT Rate	***Example:*** • *15,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product Supplied on MRP Based. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *100,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will display in main form in SD column.	***Example:*** • *55,000* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *15,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.6 "Sub-form of Part 3.6: Goods/Service Based on Specific VAT"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Powder* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0904.21.10* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Tamarind juice* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Unit of Measure (a)	Unit of Measurement will display automatically according to the selected Goods/Service code.	***Example:*** • *1000 ml pack* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
5	Quantity (b)	Taxpayer will input the quantity of related supplied Goods/Service.	***Example:*** • *100* ***Remarks:*** This field is Mandatory and Editable.
6	Actual Sales Value (c)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10	***Example:*** • *10,000.50* ***Remarks:*** This field is Mandatory and Editable.

SL	Item Name	Filling Instruction	Example & Remarks
		digits and 2 decimals.	
7	SD (d)	• There is no SD available for Specific VAT.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
8	VAT (e)	VAT will be calculated automatically according to the selected Goods/Service code and given quantity. **Calculation:** • VAT: (Quantity * Tariff Value)	***Example:*** • *375* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
9	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Juice supplied on tariff value. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Actual Sales Value (c)" and leaves cursor out of the box or clicks Check.			
10	Actual Sales Value (c)	Summation of all rows in Actual Sales Value column. This total amount will display in main form in value column.	***Example:*** • *10000.50* ***Remarks:*** This field is only readable and not editable.
11	SD (d)	Summation of all rows in SD column. This total amount will display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
12	VAT (e)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *375* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.7 "Sub-form of Part 3.7: Goods/Service Other than Standard Rate"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Restaurant* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *6332.00.50* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Restaurant: non-air condition with bar & floor show* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *2,00,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD will be calculated automatically according to the selected Goods/Service code and given value.	***Example:*** • *40,000* ***Remarks:*** This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
		Calculation: • SD: Value * SD Rate	If you want to change/edit the information, you will be required to edit in the Value.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value + SD) * VAT Rate	***Example:*** • *16,800* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Goods/Service supplied based on minimum rate. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *2,00,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will display in main form in SD column.	***Example:*** • *40,000* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *16,800* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.8 "Sub-form of Part 3.8: Retail/Wholesale/Trade Based Supply"

SL	Item Name	Filling Instruction	Example & Remarks
1	Category	Taxpayers have to select category specific Goods/Service from drop down box list: • Commercial Importer/Other Traders (VAT 5%, SD 0%) • Petroleum Product (VAT 2%, SD 0%) • Super-Shop (VAT 5%, SD 0%) • Medicine Related Products (VAT 2.4%, SD 0%)	***Example:*** • *Super-Shop* ***Remarks:*** This field is Mandatory and Editable. VAT will be calculated based on selected category.
2	Goods/Service Commercial Description	Taxpayer needs to input the description of related supplied Goods/Service up to 255 characters.	***Example:*** • *Buffalo* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0102.39.00* ***Remarks:*** This field is Mandatory and Editable.
4	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Other Buffalo* ***Remarks:*** This field is only readable

SL	Item Name	Filling Instruction	Example & Remarks
			and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
5	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *300,000.50* ***Remarks:*** This field is Mandatory and Editable.
6	SD (b)	SD will be calculated automatically based on selected category SD Rate. **Calculation:** • SD: Value * Category SD Rate	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	VAT (c)	VAT will be calculated automatically based on selected category VAT Rate. **Calculation:** VAT: (Value + SD) * Category VAT Rate	***Example:*** • *15000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
8	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Goods/Service supplied as retail/Wholesale. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			

SL	Item Name	Filling Instruction	Example & Remarks
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *300,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	Summation of all rows in SD column. This total amount will display in main form in SD column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *15,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.9 "Sub-form of Part 4.10: Zero Rated Goods/Service - Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Birds of Prey* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0106.31.00* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Birds of Prey* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.

SL	Item Name	Filling Instruction	Example & Remarks
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *100,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *15,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Zero Rated Product imported from Local Buyers. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *100,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *15,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.10 "Sub-form of Part 4.11: Zero Rated Goods/Service - Import"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Swine Lever* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0206.41.90* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Frozen Swine Lever* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *200,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value *	***Example:*** • *30,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the

SL	Item Name	Filling Instruction	Example & Remarks
		SD Rate)] * VAT Rate	information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Zero rated product imported. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *200,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *30,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.11 "Sub-form of Part 4.12: Exempted Goods/Service - Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • Meat ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0202.30.90* ***Remarks:*** This field is Mandatory and Editable.

SL	Item Name	Filling Instruction	Example & Remarks
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Editable Raw Meat Produced in the Country* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *300,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Locally purchase Exempted Goods/Service. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main	***Example:*** • *300,000.50*

SL	Item Name	Filling Instruction	Example & Remarks
		form in value column.	***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *0* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.12 "Sub-form of Part 4.13: Exempted Goods/Service - Import"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • Sheep and Goats ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0104.20.00* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Live Sheep and Goats* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *400,000.50* ***Remarks:*** This field is Mandatory and Editable.

SL	Item Name	Filling Instruction	Example & Remarks
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *60,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product imported as Exempted goods. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *400,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *60,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.13 "Sub-form of Part 4.14: Standard Rated Goods/Service - Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Buffalo* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** *0102.39.00* ***Remarks:*** This field is Optional and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Other Buffalo* ***Remarks:*** This field is only readable and not editable. The Goods/Service name will display only if you select Goods/Service code. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *500,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * Standard VAT Rate	***Example:*** • *75,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.

SL	Item Name	Filling Instruction	Example & Remarks
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Other Buffalo Meat purchase. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *500,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *75,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.14 "Sub-form of Part 4.15: Standard Rated Goods/Service - Import"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Meat* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0205.00.90* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically	***Example:*** • *Meat of Horses, Asses, Mules*

SL	Item Name	Filling Instruction	Example & Remarks
		according to the selected Goods/Service code.	*Hinnies* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *300,000.50* ***Remarks:*** This field is Mandatory and Editable.
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * Standard VAT Rate	***Example:*** • *45,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Raw Meat. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *300,000.50* ***Remarks:*** This field is only readable and not editable.

SL	Item Name	Filling Instruction	Example & Remarks
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *45,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.15 "Sub-form of Part 4.16: Goods/Service Other than Standard Rate - Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Commercial Description	Taxpayer needs to input the description of related purchased Goods/Service/Import Service up to 255 characters.	***Example:*** • *Telephone* ***Remarks:*** This field is Mandatory and Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service/ code of specific Goods/Service from pop-up box list.	***Example:*** • *84120000* ***Remarks:*** This field is Mandatory and Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Telephone* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *100,000.50* ***Remarks:*** This field is Mandatory and Editable.

SL	Item Name	Filling Instruction	Example & Remarks
5	SD (b)	SD Column will be disable.	***Example:*** *5000* ***Remarks:*** Disable field.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *18,000* ***Remarks:*** This field is only readable and not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product purchase locally as partial credit. ***Remarks:*** This field is Optional and Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *100,000.50* ***Remarks:*** This field is only readable and not editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *18,000* ***Remarks:*** This field is only readable and not editable.

2.4.3.2.16 "Sub-form of Part 4.17: Goods/Service Other than Standard Rate - Import"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Procurement Provider* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *71522000* ***Remarks:*** Mandatory field, Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Procurement Provider* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *10,000.50* ***Remarks:*** Mandatory field, Editable.
5	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field.
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *300* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product Purchase. ***Remarks:*** Optional field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *10,000.50* ***Remarks:*** Read only, not Editable.
9	SD (b)	SD Column will be disable.	***Example:*** 0 ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *300* ***Remarks:*** Read only, not Editable.

2.4.3.2.17 "Sub-form of Part 4.18: Goods/Service Based on Specific VAT - Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Chatni* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *2001.10.00* ***Remarks:*** Mandatory field, Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Chatni* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.

SL	Item Name	Filling Instruction	Example & Remarks
4	Unit of Measure (a)	Unit of Measurement will display automatically according to the selected Goods/Service code.	***Example:*** • *kg* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
5	Quantity (b)	Taxpayer will input the quantity of related supplied Goods/Service.	***Example:*** • *200* ***Remarks:*** Mandatory field, Editable.
6	Actual Purchases Value (c)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *12,000.50* ***Remarks:*** Mandatory field, Editable.
7	SD (d)	• SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
8	VAT (e)	VAT will be calculated automatically according to the selected Goods/Service code and given quantity. **Calculation:** • VAT: (Quantity * Tariff Value)	***Example:*** • *1,800* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.
9	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Chatni Purchased on Tariff value. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Actual Purchases Value (c)" and leaves cursor out of the box or clicks Check.			

SL	Item Name	Filling Instruction	Example & Remarks
10	Actual Purchases Value (c)	Summation of all rows in Actual Purchases Value column. This total amount will display in main form in value column.	***Example:*** • *12,000.50* ***Remarks:*** Read only, not Editable.
11	SD (d)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
12	VAT (e)	Summation of all rows in VAT column. This total amount will display in main form in VAT column.	***Example:*** • *1800* ***Remarks:*** Read only, not Editable.

2.4.3.2.18 "Sub-form of Part 4.19: Goods/Service Not Admissible for Credit (Local Purchase) - From Turnover Tax Units"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Frozen Meat* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0202.30.90* ***Remarks:*** Mandatory field, Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Frozen Boneless Bovine Meat* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied	***Example:***

SL	Item Name	Filling Instruction	Example & Remarks
		Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	• *7,000.50* ***Remarks:*** Mandatory field, Editable.
5	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: (Value * TOT Rate)	***Example:*** • *210* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Frozen meat purchase from turnover tax unit. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *7,000.50* ***Remarks:*** Read only, not Editable.
9	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *210* ***Remarks:*** Read only, not Editable.

2.4.3.2.19 "Sub-form of Part 4.20: Goods/Service Not Admissible for Credit

(Local Purchase) – From Unregistered Entities"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Cattle* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific Goods/Service from pop-up box list.	***Example:*** • *0102.29.00* ***Remarks:*** Mandatory field, Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Other Cattle* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 10 digits and 2 decimals.	***Example:*** • *5,000.50* ***Remarks:*** Mandatory field, Editable.
5	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.

SL	Item Name	Filling Instruction	Example & Remarks
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Admissible purchase from unregistered entity. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *5,000.50* ***Remarks:*** Read only, not Editable.
9	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	Example: • *750.07* Remarks: Read only, not Editable.

2.4.3.2.20 "Sub-form of Part 4.21: Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not taken within stipulated time) – Local Purchase"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Swine Meat* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific product / service from pop-up box list.	***Example:*** • *0203.29.90* ***Remarks:*** Mandatory field,

SL	Item Name	Filling Instruction	Example & Remarks
			Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Frozen Swine Meat* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 11 digits and 2 decimals.	***Example:*** • *4,500.50* ***Remarks:*** Mandatory field, Editable.
5	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *6,675* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Frozen Swine Meat Purchase as exempted service. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *4,500.50* ***Remarks:*** Read only, not Editable.

SL	Item Name	Filling Instruction	Example & Remarks
9	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *6,675* ***Remarks:*** Read only, not Editable.

2.4.3.2.21 "Sub-form of Part 4.22: Goods/Service Not Admissible for Credit (Taxpayers who sell only Exempted/Specific VAT and Goods/Service Other than Standard Rate/Credits not taken within stipulated time) – Import"

SL	Item Name	Filling Instruction	Example & Remarks
1	Goods/Service Description	Taxpayer needs to input the description of related purchased Goods/Service up to 255 characters.	***Example:*** • *Fowls* ***Remarks:*** Mandatory field, Editable.
2	Goods/Service Code	Taxpayers have to select Goods/Service code of specific product / service from pop-up box list.	***Example:*** • *0105.94.00* ***Remarks:*** Mandatory field, Editable.
3	Goods/Service Name	Goods/Service name will display automatically according to the selected Goods/Service code.	***Example:*** • *Fowls of the species Gallus domesticus* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Goods/Service code.
4	Value (a)	Taxpayer will input the value of related supplied Goods/Service. Taxpayer can input value up to 11 digits and 2 decimals.	***Example:*** • *3,000.50* ***Remarks:*** Mandatory field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
5	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
6	VAT (c)	VAT will be calculated automatically according to the selected Goods/Service code and given value. **Calculation:** • VAT: [Value + (Value * SD Rate)] * VAT Rate	***Example:*** • *450* ***Remarks:*** Read only, not editable. If you want to change/edit the information, you will be required to edit in the Value.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Product imported as truncated bases goods. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value (a)" and leaves cursor out of the box or clicks Check.			
8	Value (a)	Summation of all rows in value column. This total amount will display in main form in value column.	***Example:*** • *3,000.50* ***Remarks:*** Read only, not Editable.
9	SD (b)	SD Column will be disable.	***Example:*** ***Remarks:*** Disable field
10	VAT (c)	Summation of all rows in VAT column. This total amount will not display in main form in VAT column.	***Example:*** • *450* ***Remarks:*** Read only, not Editable.

2.4.3.2.22 "Sub-form of Part 5.24: Due to VAT deducted at Source by the Supply Receiver"

SL	Item Name	Filling Instruction	Example & Remarks
1	Supplier's BIN	Taxpayer needs to input the BIN of suppliers.	***Example:*** • *000131162-0101* ***Remarks:*** Optional field, Editable.
2	Supplier's Name	Taxpayer needs to input the Name of suppliers.	***Example:*** • *Md. Anowar Hossain* ***Remarks:*** Mandatory field, Editable.
3	Supplier's Address	Taxpayer needs to input the address of suppliers.	***Example:*** • *Lalbagh, Dhaka* ***Remarks:*** Mandatory field. Editable.
4	Value	Taxpayer will input the total value of related supplied Goods/Service. Taxpayer can input value up to 11 digits and 2 decimals.	***Example:*** • *1,00,000.50* ***Remarks:*** Mandatory field, Editable.
5	Deducted VAT	Taxpayer will input the VAT deducted amount.	***Example:*** • *15,000* ***Remarks:*** Mandatory field, Editable.
6	Invoice No./Challan/Bill No. etc.	Taxpayer will input the Invoice No./Challan/Bill No. etc.	***Example:*** • *T-12345* ***Remarks:*** Optional field, Editable.
7	Invoice/Challan/Bill Date	Taxpayers have to select / input the date of Challan from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
8	VAT Deduction at Source, Certificate No.	Taxpayer will input the Certificate no. for VAT deduction, up to 60 characters.	***Example:*** • *C-2208* ***Remarks:*** Optional field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
9	VAT Deduction at Source, Certificate Date	Taxpayer will input date for VAT deduction from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
10	Tax Deposited Account Code	Taxpayer will input the Account Code. CPC user must follow the account code format X/XXXX/XXXX/XXXX.	***Example:*** • *1 / 1133 / 0015 / 0311* ***Remarks:*** Optional field, Editable.
11	Tax Deposited Serial number of Book Transfer	Taxpayer will input the Serial no. of Book Transfer, up to 60 characters.	***Example:*** • *BT-455* ***Remarks:*** Optional field, Editable.
12	Tax Deposited Date	Taxpayer will input the date of Tax deposit from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
13	Note	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • VAT amount deducted from Mr. Arif. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value" & "Deducted VAT" and leaves cursor out of the box or clicks Check.			
14	Value	Summation of all rows in value column.	***Example:*** • *1,00,000.50* ***Remarks:*** Read only, not Editable.
15	Deducted VAT	Summation of all rows in deducted VAT column. This total amount will display in main form in Amount VAT column.	***Example:*** • *15,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.23 "Sub-form of Part 6.29: Due to VAT deducted at Source from the

Supplies Delivered"

SL	Item Name	Filling Instruction	Example & Remarks
1	Buyer's BIN	Taxpayer needs to input the BIN of buyers.	***Example:*** • *000131159-0202* ***Remarks:*** Optional field, Editable.
2	Buyer's Name	Taxpayer needs to input the Name of buyers.	***Example:*** • *Md. Abdullah* ***Remarks:*** Mandatory field, Editable.
3	Buyer's Address	Taxpayer needs to input the address of buyers.	***Example:*** • *Lalbagh, Dhaka* ***Remarks:*** Mandatory field. Editable.
4	Value	Taxpayer will input the value of related Goods/Service. Taxpayer can input value up to 11 digits and 2 decimals.	***Example:*** • *1,00,000.50* ***Remarks:*** Mandatory field, Editable.
5	Deducted VAT	Taxpayer will input the VAT deducted amount.	***Example:*** • *15,000* ***Remarks:*** Mandatory field, Editable.
6	Invoice No./Challan/Bill No. etc.	Taxpayer will input the Invoice No./Challan/Bill No. etc.	***Example:*** • *T-8536* ***Remarks:*** Optional field, Editable.
7	Invoice/Challan/Bill Date	Taxpayers have to select / input the date of Challan from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
8	VAT Deduction at Source, Certificate No.	Taxpayer will input the Certificate no. for VAT deduction, up to 60 characters.	***Example:*** • *C-8015* ***Remarks:*** Optional field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
9	VAT Deduction at Source, Certificate Date	Taxpayer will input the Certificate date for VAT deduction from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
10	Tax Deposited Account Code	Taxpayer will input the Account Code. CPC user must follow the account code format X/XXXX/XXXX/XXXX.	***Example:*** • *1 / 1133 / 0015 / 0311* ***Remarks:*** Optional field, Editable.
11	Tax Deposited Serial number of Book Transfer	Taxpayer will input the Serial no. of Book Transfer, up to 60 characters.	***Example:*** • *BT-0984* ***Remarks:*** Optional field, Editable.
12	Tax Deposited Date	Taxpayer will input the date of Tax deposit from date picker.	***Example:*** • *22/01/2019* ***Remarks:*** Optional field, Editable.
13	Note	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • VAT amount deducted from Mr. Abdullah. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Value" & "Deducted VAT" and leaves cursor out of the box or clicks Check.			
14	Value	Summation of all rows in value column.	***Example:*** • *1,00,000.50* ***Remarks:*** Read only, not Editable.
15	Deducted VAT	Summation of all rows in deducted VAT column. This total amount will display in main form in Amount VAT column.	***Example:*** • *15,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.24 "Sub-form of Part 6.30: Advance Tax Paid at Import Stage"

SL	Item Name	Filling Instruction	Example & Remarks
1	Bill of Entry Number	Taxpayer needs to input the related Bill of Entry number.	***Example:*** • *CE556/0001/1234* ***Remarks:*** Mandatory field, Editable.
2	Date	Taxpayers have to select / input the date of Bill of Entry.	***Example:*** • *30/09/2018* ***Remarks:*** Mandatory field, Editable.
3	Customs House/Customs Station	Taxpayers have to select customs station name from pop-up box list.	***Example:*** • *Customs House, Dhaka* ***Remarks:*** Mandatory field. Editable.
4	Advance Tax Amount	Taxpayer will input the Advance Tax Amount under specific Bill of Entry.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
5	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • Advance VAT paid while importing. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Advance Tax Amount" and leaves cursor out of the box or clicks Check.			
5	Advance Tax Amount	Summation of all rows in Advance Tax Amount column. This total amount will display in main form in VAT Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.25 "Sub-form of Part 9.58: VAT Deposit for the Current Tax Period"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1133/0045/0311* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • VAT amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display	***Example:*** • *10,000*

SL	Item Name	Filling Instruction	Example & Remarks
		in main form in Amount column.	***Remarks:*** Read only, not Editable.

2.4.3.2.26 "Sub-form of Part 9.59: SD Deposit for the Current Tax Period"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1133/0045/0711* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display in main form in Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.27 "Sub-form of Part 9.60: Excise Duty"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1133/0045/0601* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display in main form in Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.28 "Sub-form of Part 9.61: Development Surcharge"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited	Account Code will be	***Example:***

SL	Item Name	Filling Instruction	Example & Remarks
	Account Code	loaded automatically by the system.	• *1/1103/0045/2225* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display in main form in Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.29 "Sub-form of Part 9.62: ICT Development Surcharge"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.

SL	Item Name	Filling Instruction	Example & Remarks
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1103/0045/2214* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display in main form in Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

2.4.3.2.30 "Sub-form of Part 9.63: Health Care Surcharge"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer needs to input the related Challan number here.	***Example:*** • *T-97856*

SL	Item Name	Filling Instruction	Example & Remarks
			Remarks: Mandatory field, Editable.
2	Bank	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1103/0045/2212* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display in main form in Amount column.	***Example:*** • *10,000* ***Remarks:*** Read only, not Editable.

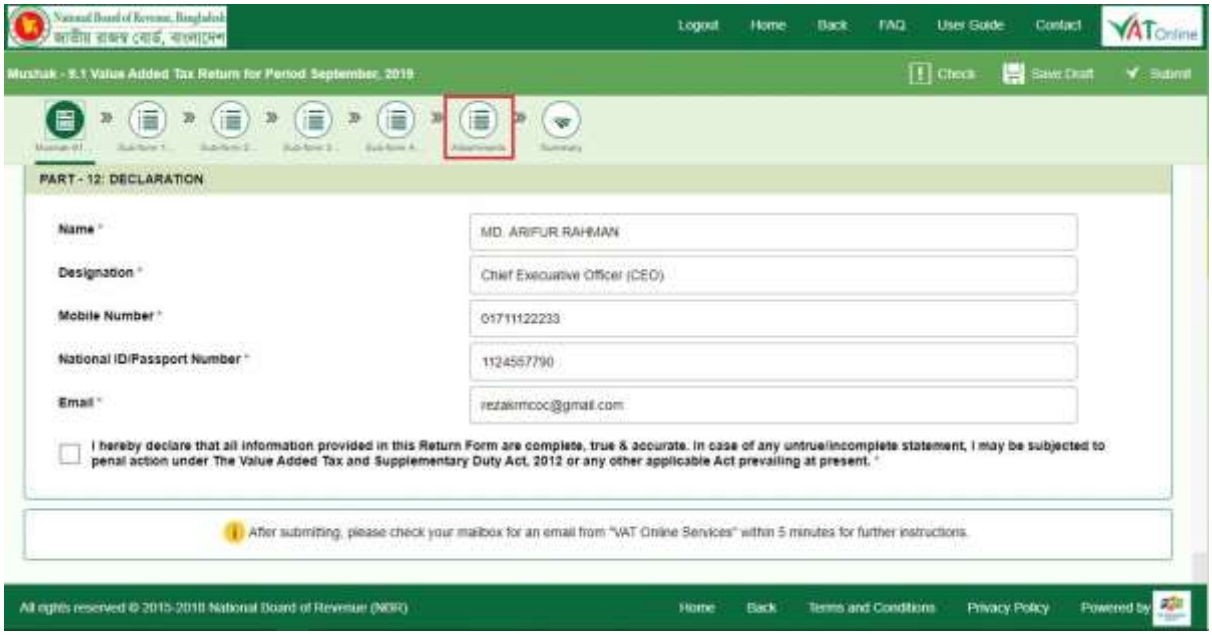
2.4.3.2.31 "Sub-form of Part 9.64: Environmental Protection Surcharge"

SL	Item Name	Filling Instruction	Example & Remarks
1	Treasury Challan Number	Taxpayer need to input the related Challan number here.	***Example:*** • *T-97856* ***Remarks:*** Mandatory field, Editable.
2	Bank Name	Taxpayers have to select the bank name where taxpayer deposit the treasury amount.	***Example:*** • *Sonali Bank* ***Remarks:*** Mandatory field, Editable.
3	Branch Name	Taxpayers have to select the branch name where taxpayer deposit the treasury amount.	***Example:*** • *Mirpur* ***Remarks:*** Mandatory field, Editable.
4	Date	Taxpayers have to select/input the date of Challan.	***Example:*** • *30/09/2019* ***Remarks:*** Mandatory field, Editable.
5	Tax Deposited Account Code	Account Code will be loaded automatically by the system.	***Example:*** • *1/1103/0045/2213* ***Remarks:*** Read only, not editable.
6	Amount	Taxpayer will input the amount under specific treasury Challan.	***Example:*** • *10,000* ***Remarks:*** Mandatory field, Editable.
7	Notes	Taxpayer can input here any other information if necessary, up to 255 characters.	***Example:*** • SD amount deposited for this tax period. ***Remarks:*** Optional field, Editable.
Total Here sum will be done when user provide value for "Amount" and leaves cursor out of the box or clicks Check.			
8	Amount	Summation of all rows in Amount column. This total amount will display	***Example:*** • *10,000*

SL	Item Name	Filling Instruction	Example & Remarks
		in main form in Amount column.	***Remarks:*** Read only, not Editable.

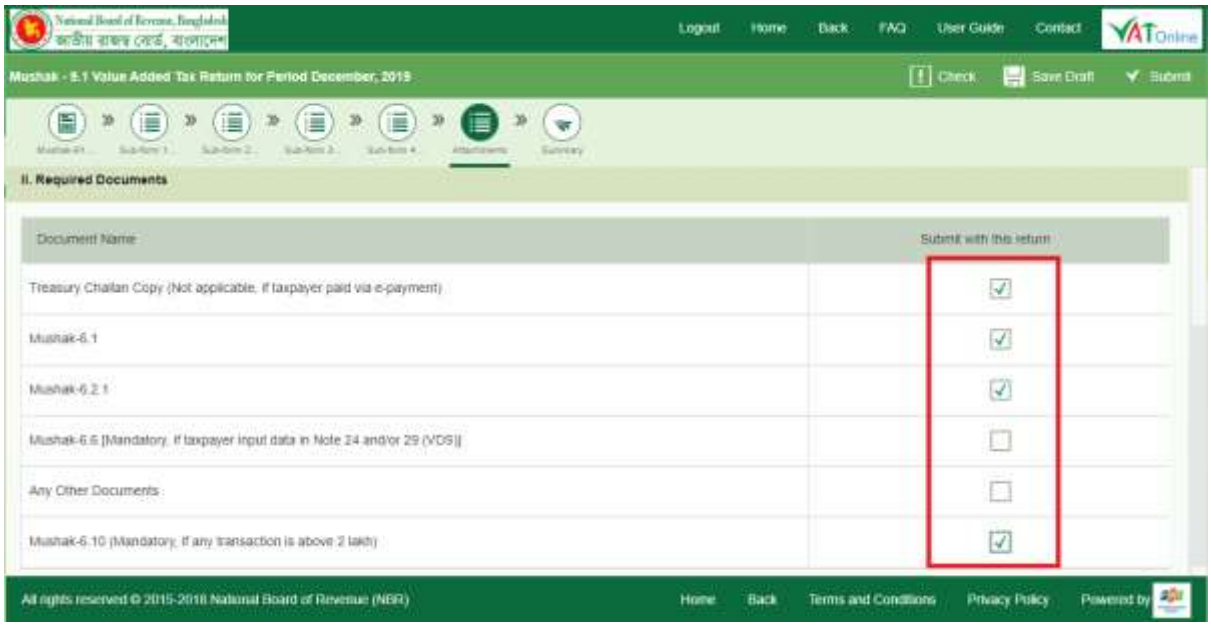
2.4.4 Upload Document

- To upload necessary documents in IVAS system click on the "Attachments" button. Taxpayer should upload scan copy/softcopy of the required documents.

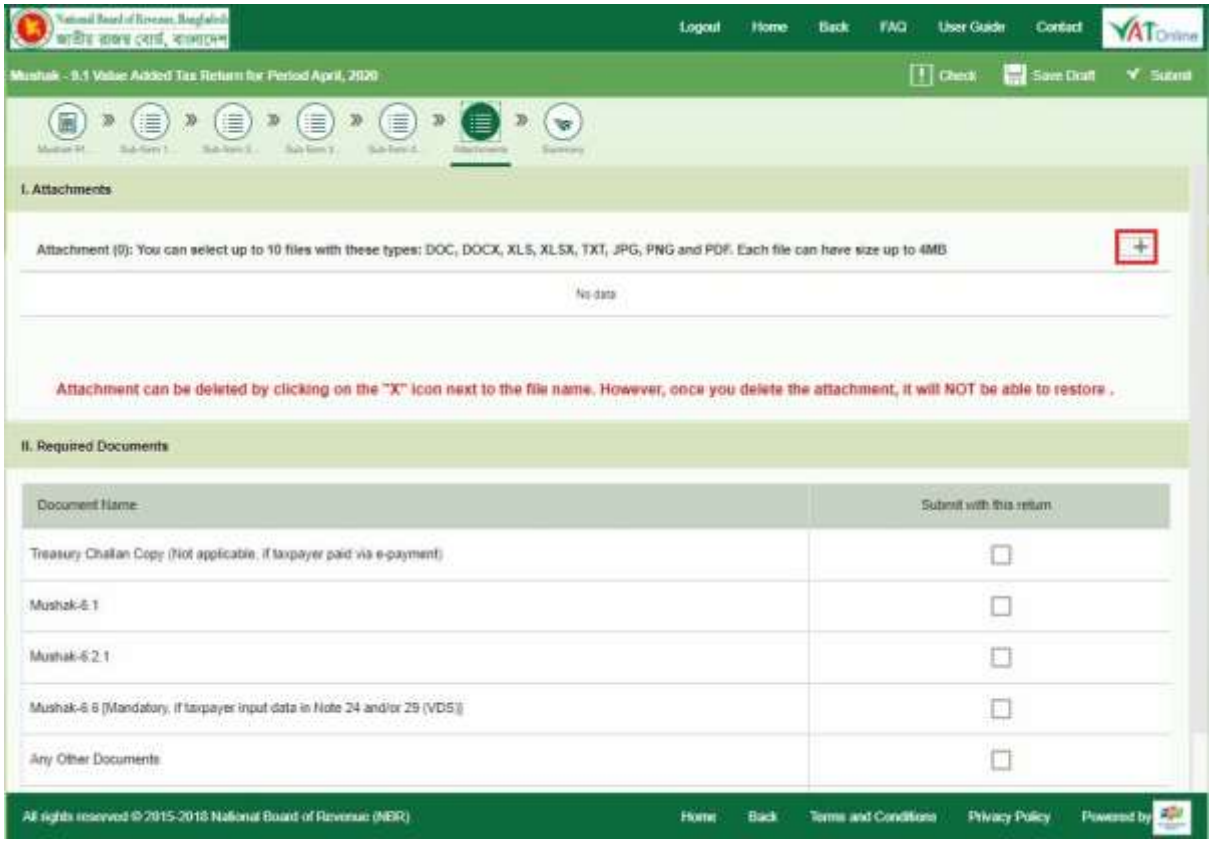


- Taxpayer have to submit all necessary documents with the return form. The list of the documents is mentioned below:
  - Treasury Challan Copy (Not applicable if taxpayer paid via e-payment)
  - Mushak-6.1
  - Mushak-6.2.1
  - Mushak-6.6 [Mandatory if taxpayer input data in Note 24 & 29 (VDS)]
  - Mushak-6.10 (Mandatory, if any transaction is above 2 lakh)
  - Any Other Documents

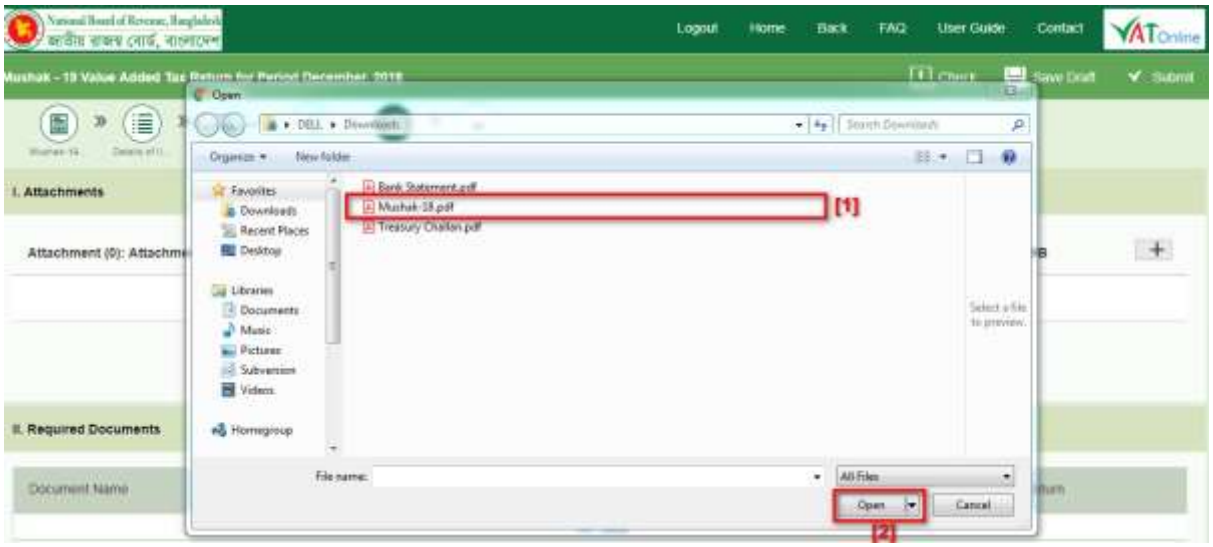
- Taxpayer must tick mark on required documents.



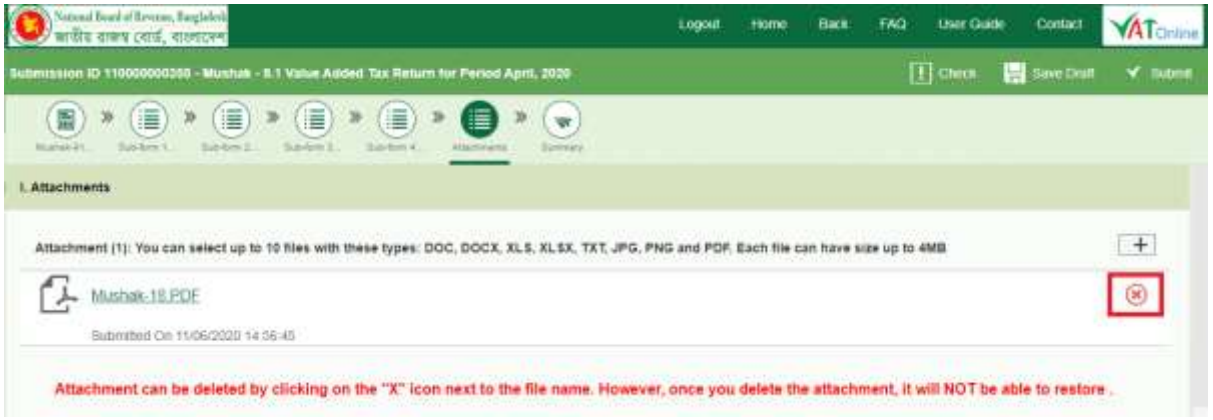
- Click the add + button to upload document from computer.



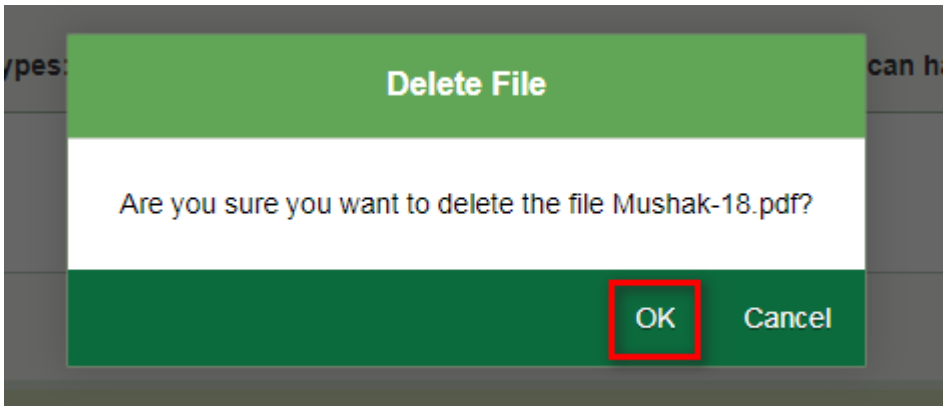
- Select the copy of required document you want to upload **[1]** and click the "**Open**" button **[2]**. You can select up to 10 files with these types: DOC DOCX XLS XLSX TXT JPG PNG PDF. Each file can have size up to 4MB.



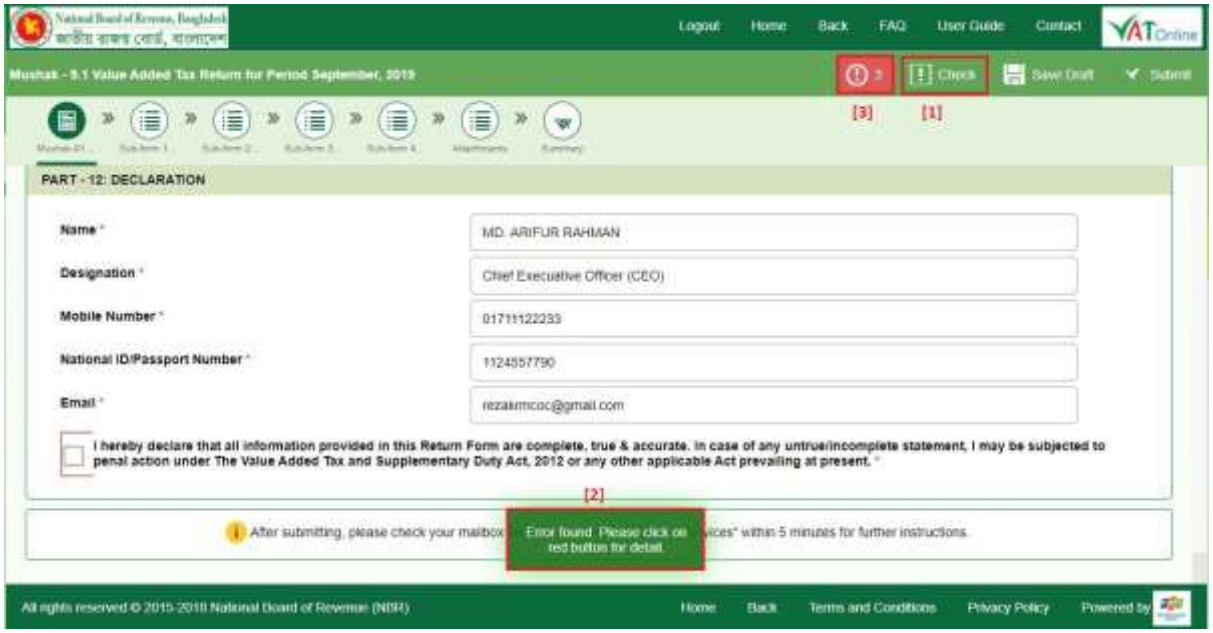
- Document will upload in the system. Attachment can be deleted by clicking on the " ⊗ " icon next to the file name. However, once you delete the attachment, it will NOT be able to restore.



- System will ask confirmation for delete file. Click **"OK"** button to delete document.

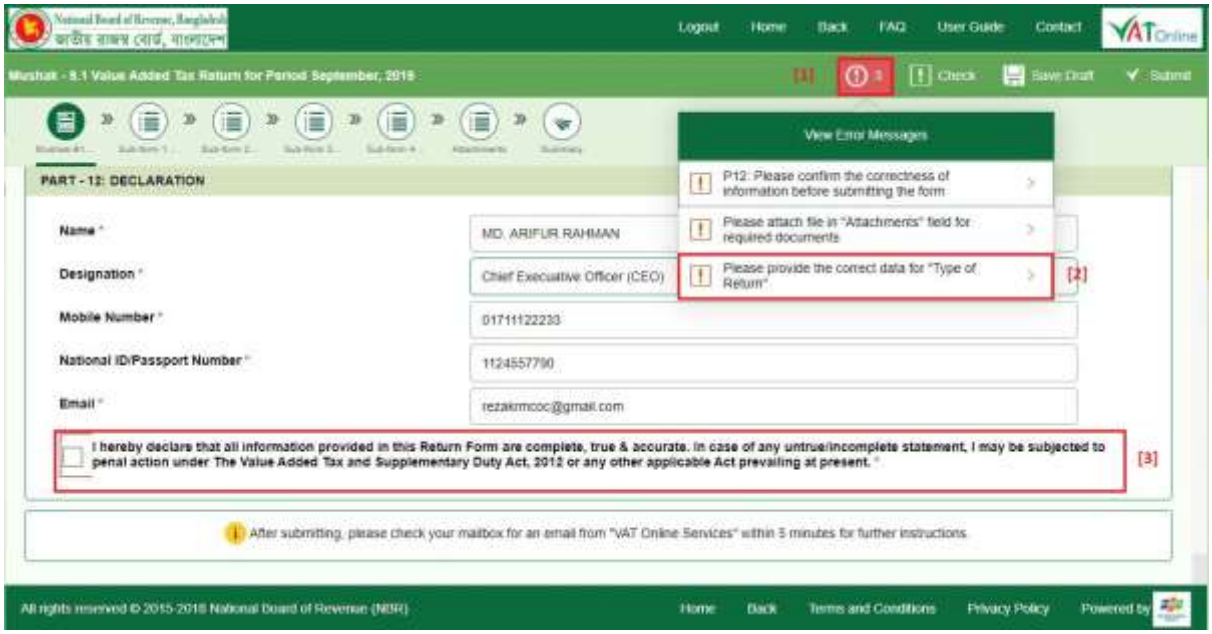


- In Form Mushak-9.1, you may check the information that you provided by click "**Check**" **[1].**
  - In case there is invalid data, a message will be shown on an alert box in the bottom of the page **[2]**. System will also display the number of errors found in a red icon box in the top of the page **[3]**.



  - Click on red button to see the details of error message **[1]**. After that user can click on each error message in the list **[2]**, then the system will redirect

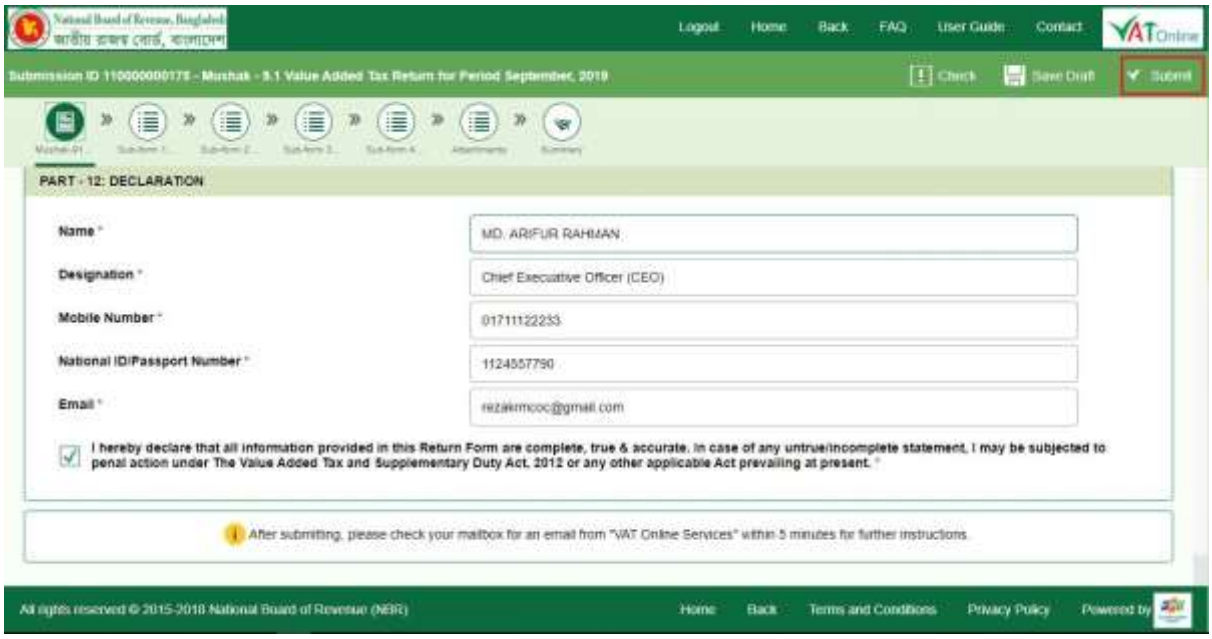
user to exact field to correct information and check again **[3]**.



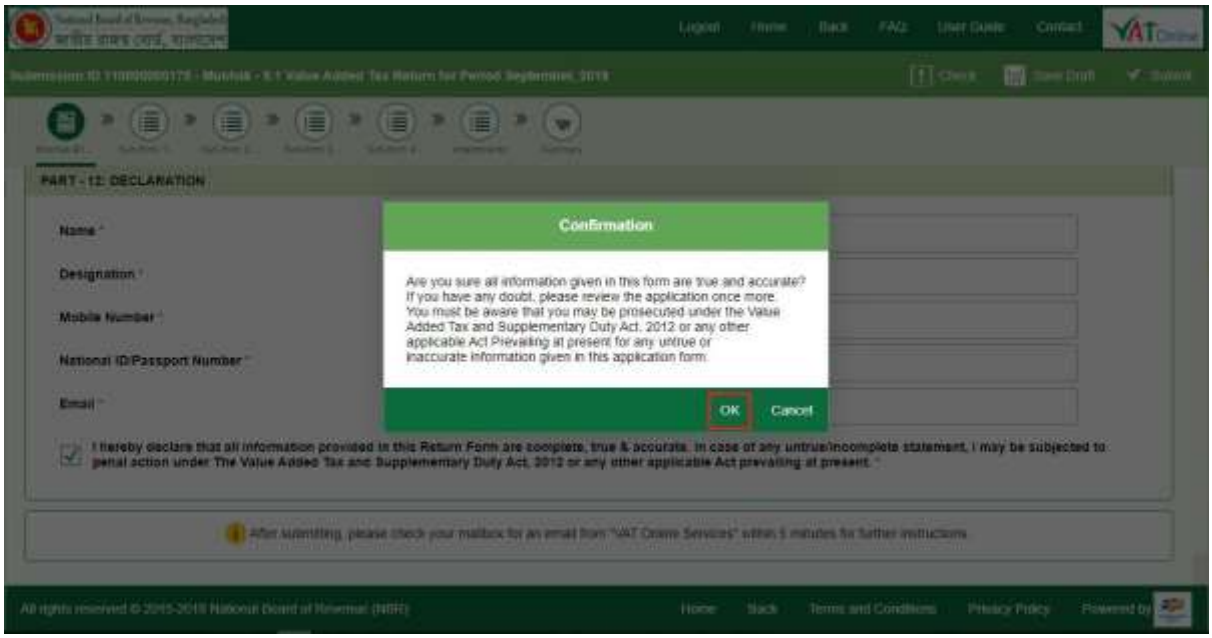
- In case there is no invalid date, the system will display **"No errors found"** in an alert box bottom of the page.

2.4.5 Submitting Value Added Tax Return

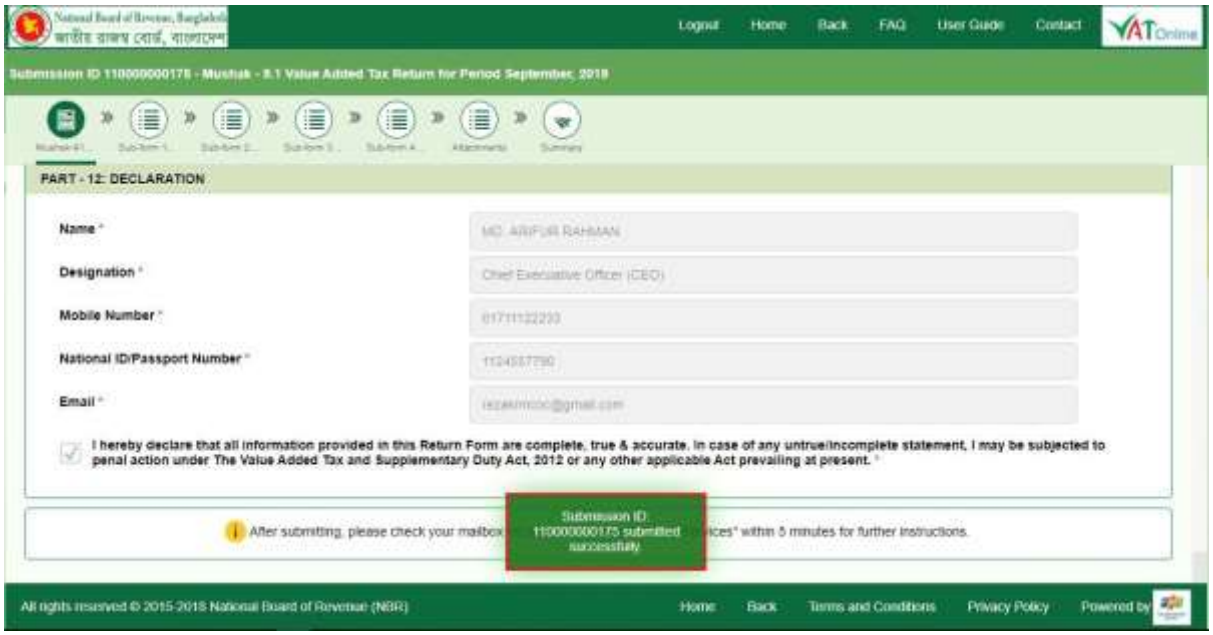
- After checking Form Mushak-9.1, you can submit the form by clicking on **"Submit"** button.



- A confirmation box will be displayed as below. Click on **"Cancel"** button if you want to check and correct information again. Click on **"OK"** button to submit form.



- When taxpayer click on the "OK" button, the system will display the confirmation **"Submission ID xxxxxxxx submitted successfully"** in the alert box. Noted that "xxxxxxxx" is Form Bundle Number.



- Upon a successful submission of return you will receive an email from **VAT Online Services** to inform you about return submission:

Dear **PRAN RFL LTD** (BIN:000135893-1007),

We would like to inform you that your Value Added Tax Return filing for tax period **August, 2019** has been completed.

If you need further support, please contact the Contact Center at **16555** and mention your Submission ID: **110000000102**

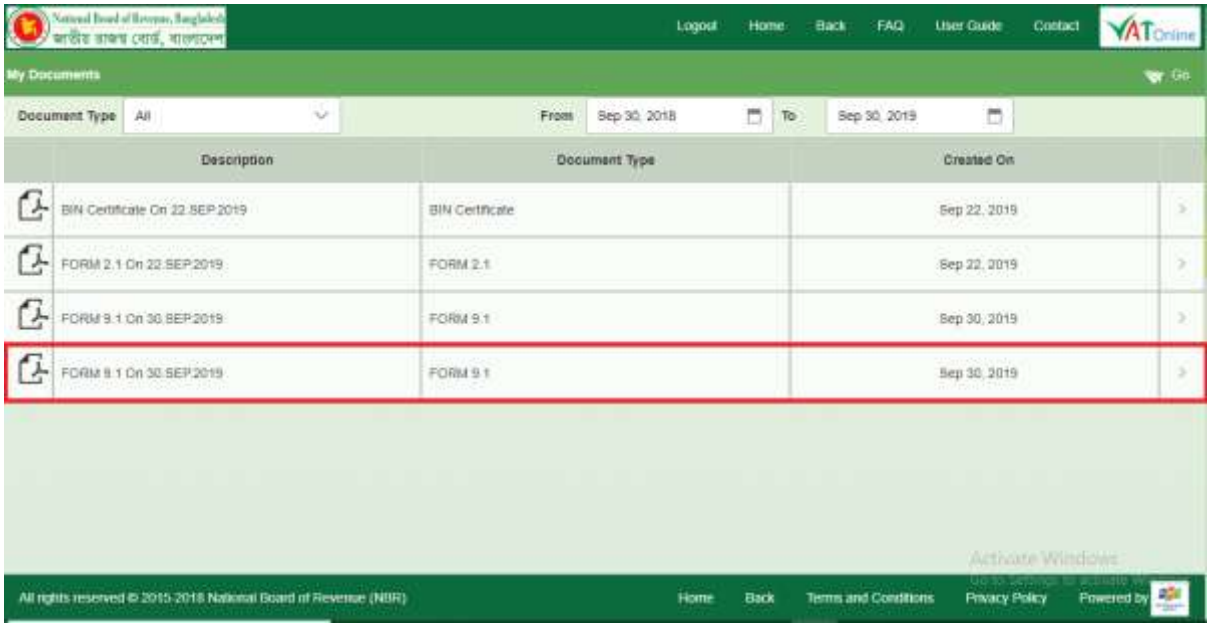
Thanks for your support.

Best Regards,

Customs, Excise and VAT Commissionerate, Rangpur
National Board of Revenue
Bangladesh

This email is generated automatically by VAT Online system, please do not reply.If you have any further enquiries, please contact the Contact Center at following number: 16555.

- Upon a successful submission of return system will generate a pdf copy of return in "My Document". Click on the return for downloading the return.



- After click on VAT return system will download the return form (Both main form and all sub-forms). Then click on the downloaded return for displaying the return.

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
NATIONAL BOARD OF REVENUE

VALUE ADDED TAX RETURN
[See rule 47(1)]

Mushak-9.1

[Please read the instruction before filling up this form]

PART - 1: TAXPAYER'S INFORMATION

1. BIN	000137371-0208
2. Name of Taxpayer	AGRANI BANK
3. Address of Taxpayer	Ka/1, Segunbagicha, Ramna; Ramna PS; Dhaka - 1000; Bangladesh
4. Type of Ownership	Government
5. Economic Activity	Services

PART - 2: RETURN SUBMISSION DATA

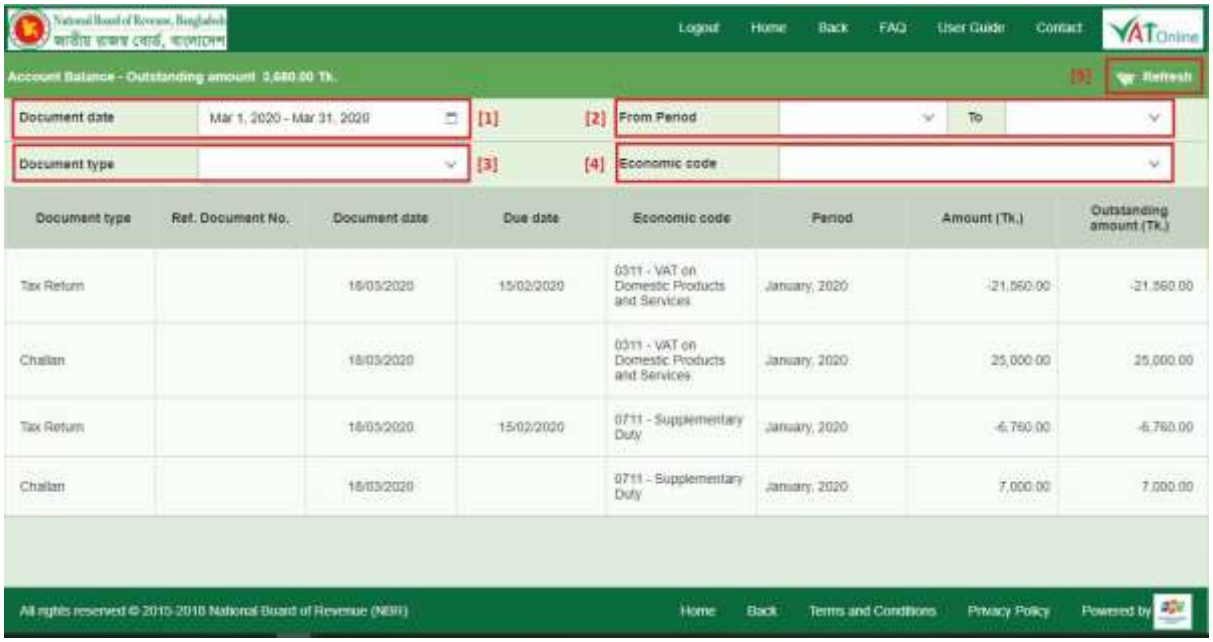
1. Tax Period	October, 2019
2. Type of Return	B) Late Return (Section 65)
[Please select your desired option]	
Reason for Amendment	

2.4.6 Account Balance

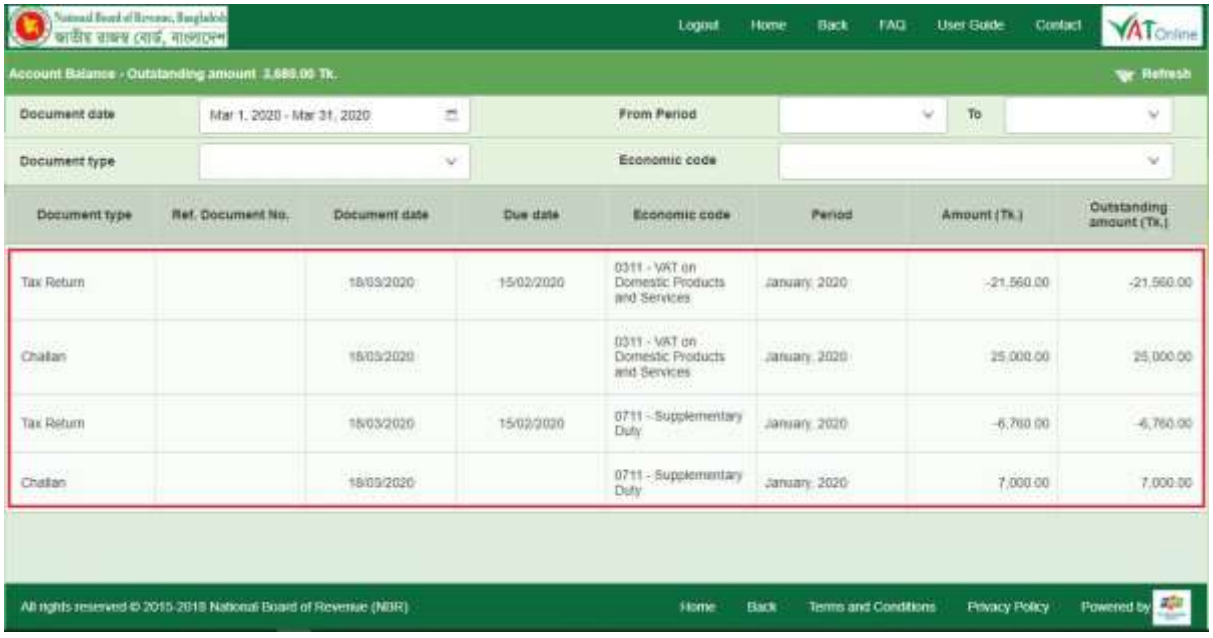
- In Account Balance box you can see the current balance amount. Click on the "Account Balance" box.

- You can choose **Document Date [1]**, **From Period [2]**, **Document Type**

[3] and **Economic Code [4]** to see the account balance as you require. Then click on the **Refresh** button **[5]**. The Account balance will show as your selection.



- From the Account Balance screen, you can see how much amount was payable for you each tax period and how much amount were your treasury deposit as Challan. After that rest of the balance will show in Outstanding Amount (Tk.)



3 FILING AMENDED VALUE ADDED TAX RETURN USING FORM

3.1 Introduction

This feature allows taxpayers to submit an amended Value Added Tax return using form Mushak-9.1 on the Taxpayer Online Services (IVAS-TPOS). Here are the primary steps:

- Having a submitted Mushak-9.1 return form.
- Accessing the submitted return filing screen for amending form Mushak-9.1.
- Providing amended information for form Mushak-9.1.
- Submitting your amended return.

3.2 Prerequisites

- You need to have the access to IVAS-TPOS (Taxpayer Online Service) with authorise user ID and password
- You need to have the linked up with Taxpayer Profile
- Have submitted form Mushak-9.1

3.3 Special Instructions

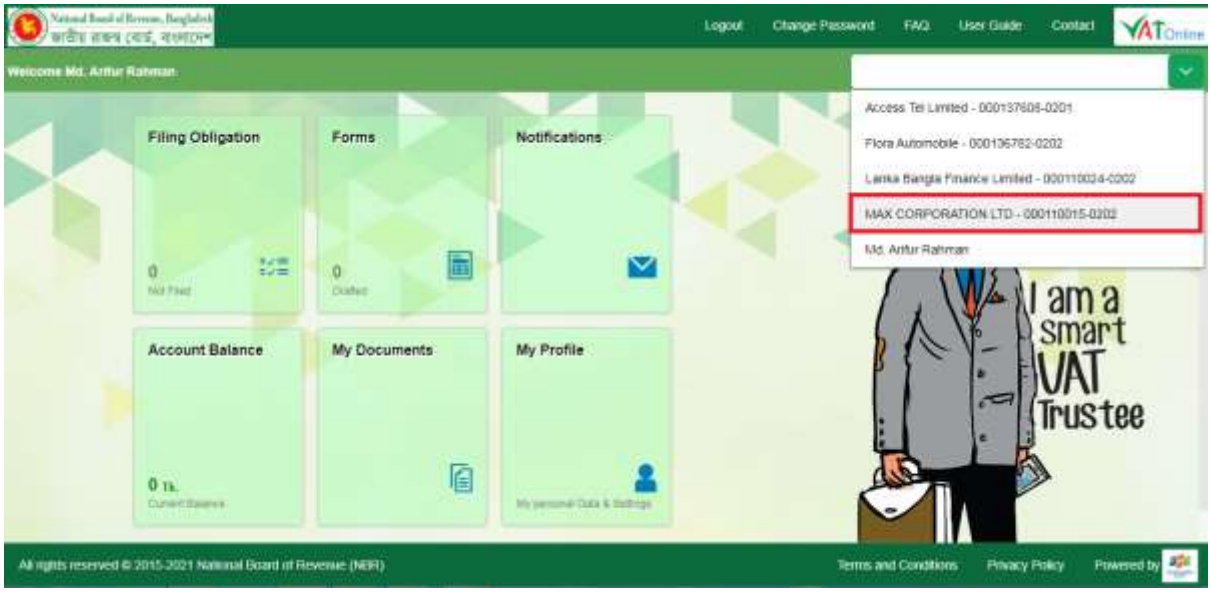
- Before submitting return:
  - Ensure the input of payment information in "PART - 9: Accounts code wise payment schedule (Treasury Deposit)".
  - Ensure all information's correct.
  - Attach the necessary documents in "Attachments" tab.
  - After amendment the form will move to VAT Officer worklist for approval.

3.4 User Guide

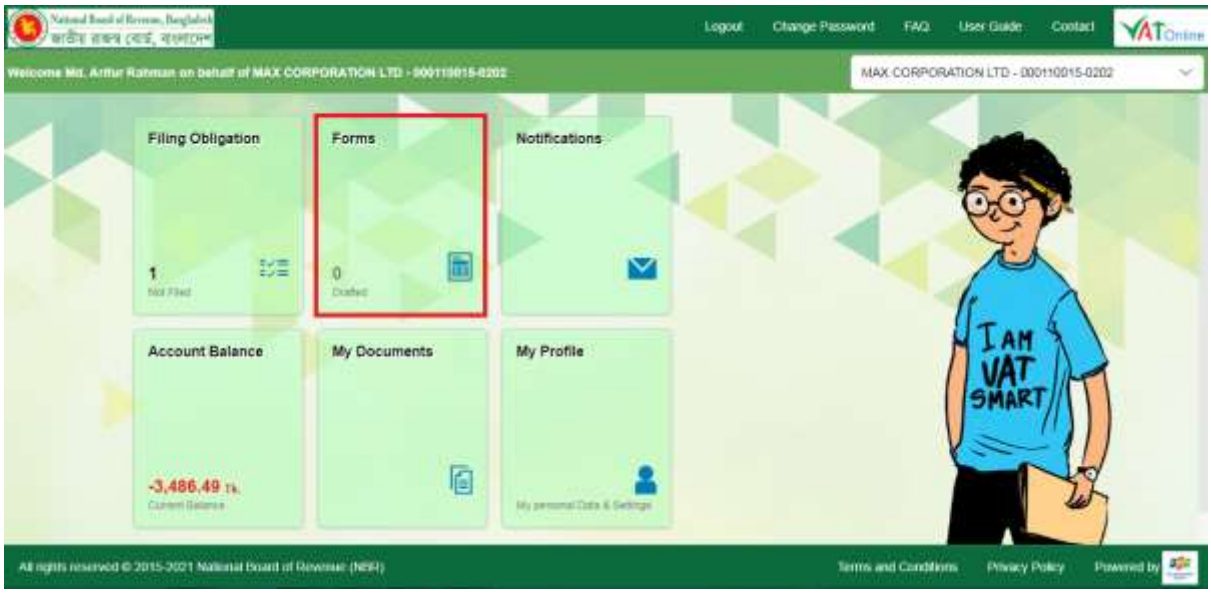
3.4.1 Accessing the Return Filing Screen for Filing Form Mushak-9.1

- Access your Taxpayer Online Services Dashboard Screen (by logging on, the system will redirect you automatically to this screen):

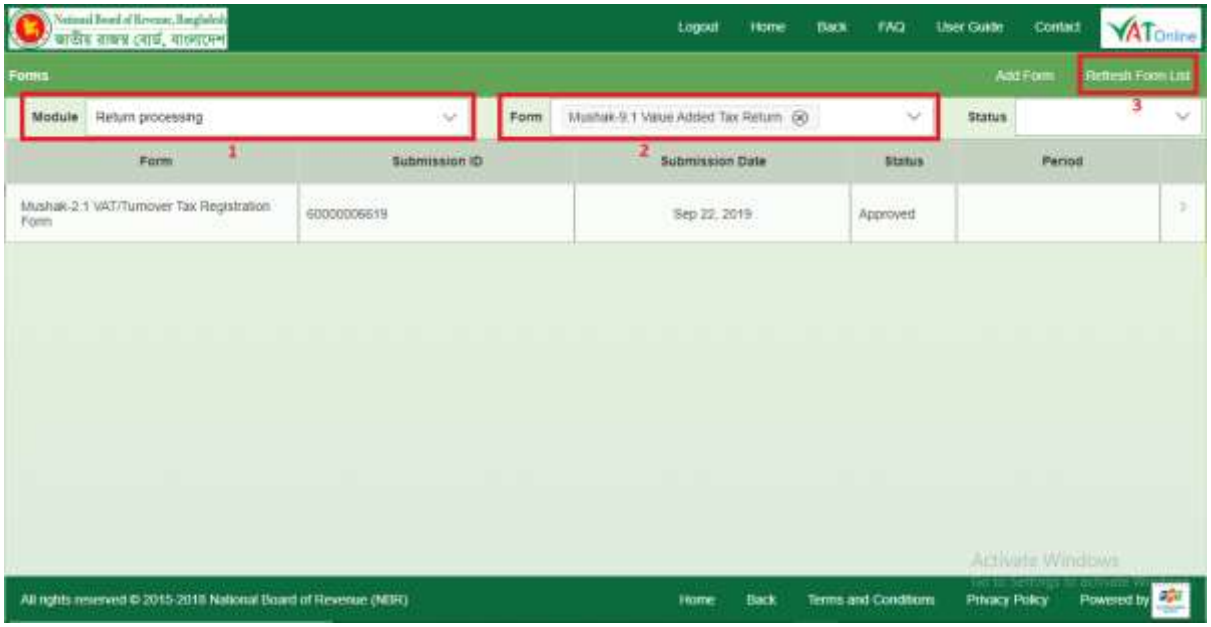
- From drop-down box, select the authorised company that you want to submit the return.



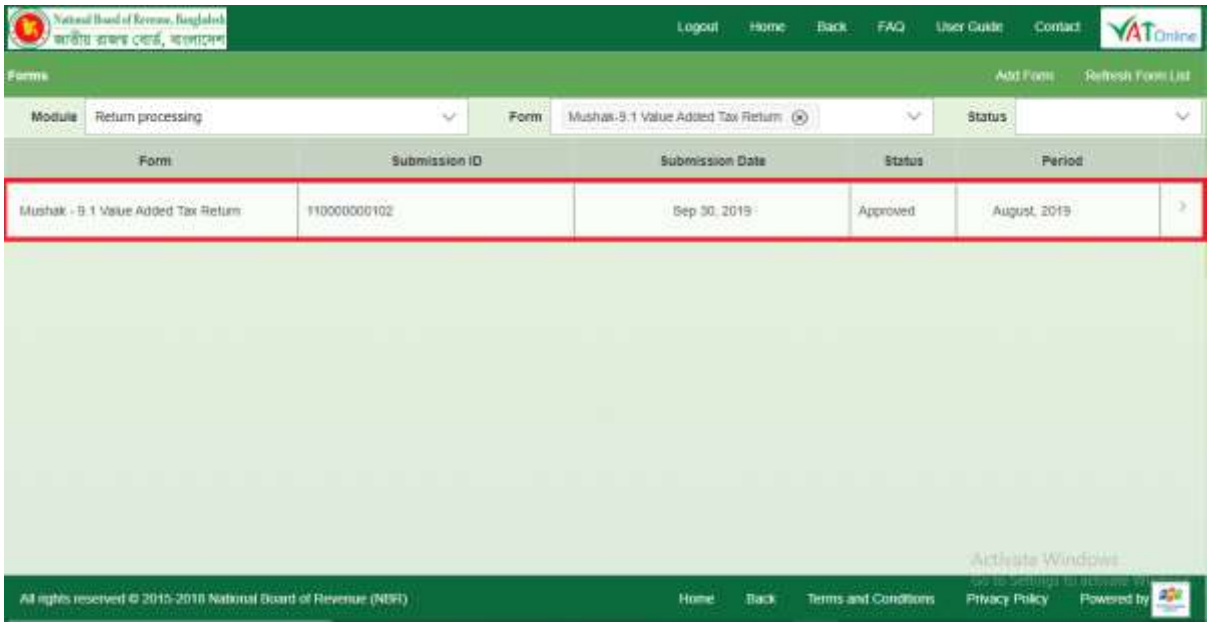
- Click on the **"Forms"** box on the Dashboard.



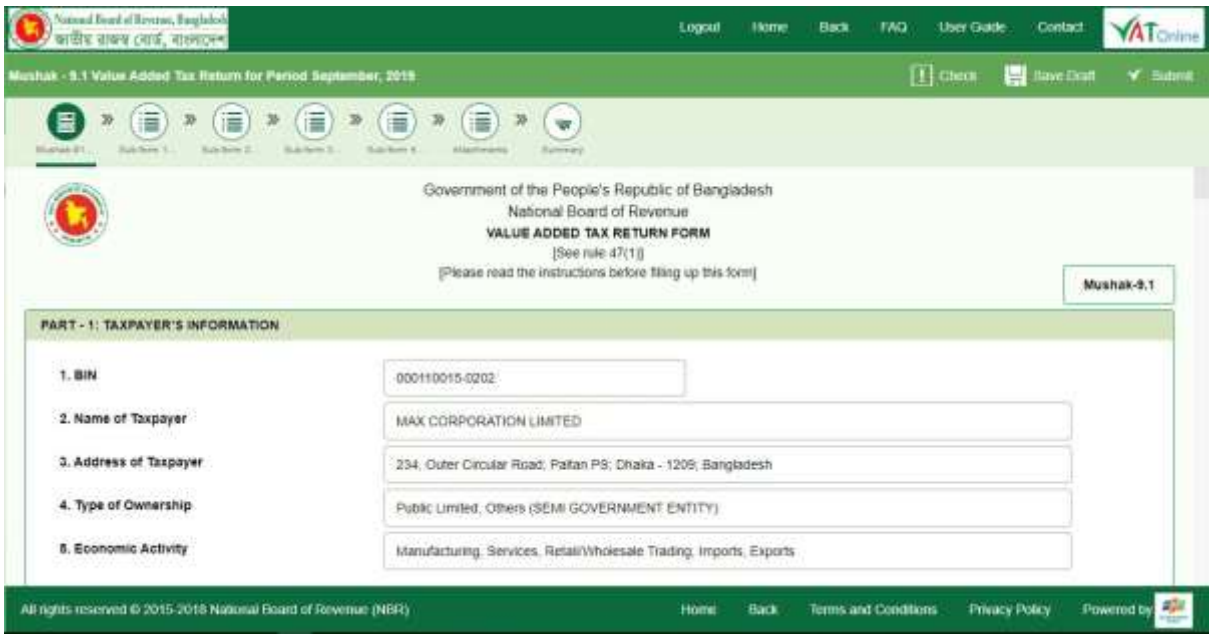
- Then you have to select **"Return processing"** from ***"Module"*** **[1]** and select **"Mushak-9.1 Value Added Tax Return"** from ***"Form"*** **[2]**. Then click on **"Refresh Form List"** button **[3]**.



- After that system will display the submitted form. Then click on the form to open the form.



- Then system will display the form. Click on **"Amend"** button for amending the form.



- Now you can amend the form where required.

- After amendment you can upload document if necessary. For uploading the document ***refer to section 2.4.3 Upload Document*** in this file.
- For submitting the amended Mushak-9.1 ***refer to section 2.4.4 Submitting Value Added Tax Return*** in this file.

4 OTHER REMARKS

4.1 Instruction for Submitting Return by Hardcopy

- If Taxpayer wants to submit Mushak-9.1 by Hardcopy; it is also possible to submit return by hardcopy. For submitting hardcopy return, submit the properly prepared return copy with supporting document to designated VAT office.

  Taxpayer contact: -

  VAT Online Contact Centre (CC)
  - Hotline: 16555
  - Email: support@vat.gov.bd

- Contact Centre will guide Taxpayer further instruction.