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| Title | Tax Performance in Bangladesh: A Study in the Context of Post Vat Era. |
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| Conference name |  |
| Type of Publication | Conference Proceedings |
| Volume |  |
| Issue |  |
| Place | BIAM Foundation, Dhaka |
| Conference Date | April 28-29, 2017 |
| ISSN |  |
| DOI |  |
| URL |  |
| Other Related Info. |  |
| Keywords | Tax Structure, Tax revenue. Direct tax, Indirect tax, Tax GDP ratio |
| Citation | Alam, M. F., Mohammad, N., & Hasan, R. (2017, April 28-29). Tax Performance in Bangladesh: A Study in the Context of Post Vat Era. In Proceedings of 7th Global Business Research Conference, BIAM Foundation, Dhaka, Bangladesh. |

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| Abstract |
| As a developing country, Bangladesh has one of the world’s lowest tax toGDP ratios since long (by their account it has stood 10.5 percent in themost recent year 2015-16), which is one of the lowest among itsneighboring countries and similar economies. Although the country hasbeen suffering from an average budget deficit of 4.22 percent of GDP forthe most recent five years, around 84% of its government revenuecomes from tax. National Board of Revenue (NBR), as the apex bodycollects almost 96% of the tax revenue where the contribution of directand indirect tax is around 38% and 62% respectively. Since its inceptionin 1991, VAT has been dominating in the total tax structure contributingaround 35% of the total tax revenue followed by income tax (33%). Thispaper aims at analyzing the tax performance of Bangladesh in thecontext of Post VAT era. |
| Sustainable Development Goal(s) (SDG) |
| Tax Structure, Tax GDP Ratio, Tax Performance, Direct Tax, Indirect tax. |