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| Abstract |
| This paper aims at analyzing the prevailing individual income tax structure in Bangladesh. In this paper issues relating to tax burden on various income groups are taken into consideration on the basis of average tax rate. The tax compliance rate of individual taxpayers is not satisfactory in Bangladesh due to poorly designed tax structure. The study concludes that the individual tax compliance rate can be enhanced by taking necessary reform measures in the prevailing individual income tax structure in the form of restructuring the income slabs for the lower and mid level income earning people, lowering the tax rates, and simplifying the overall tax procedure. |
| Sustainable Development Goal(s) (SDG) |
| Decent Life and Economic Growth |