



## Terms of Reference (ToR) for

### *Income Tax Calculation for the national staffs to be deducted at source from salary*

#### **Background**

Action Contre la Faim (ACF) is an international humanitarian organization, which was founded in 1979 in France and in coordination with five Head Quarters around the world it has been delivering program in over 40 countries. The mission of ACF international is to save lives eliminating hunger through the prevention, detection and treatment of malnutrition, especially during and after emergency situations of conflict, war and natural disaster. ACF is recognized worldwide as a leader in the fight against hunger.

Currently ACF is working in different location of Bangladesh through 244 national staffs and 7 expatriate staffs. They are working with ACF in mainly 2 types of contract – open ended and contractual (Fix Term) and as per the salary grid of ACF Bangladesh Mission they are paid in a monthly basis.

#### **1. Objectives**

To calculate the Income Tax to be deducted at source for the national staff of ACF-Bangladesh Mission for the Financial Year 2015-2016 as per the government rules and regulations.

#### **2. Outputs expected**

- 2.1 Detail calculation for each grade mentioned in the salary grid of ACF Bangladesh Mission.
- 2.2 Calculation should consider the job location (Capital/Field) and gender (male/female).
- 2.3 Calculation should be concluded from 2 different aspects, with investment and without investment.
- 2.4 Consultant should also provide a detail guideline for the eligibility of investment to get rebate.

#### **3. Time Frame**

- 3.1 First draft of calculation (in soft copy in excel) should be submitted within 7 working days after the data provided by ACF.
- 3.2 ACF will check the calculations and will give feedback.
- 3.3 Considering the feedback, a Final Hard copy (sealed and signed by the consultant/consulting firm) should be submitted to ACF within next 5 working days after the final feedback from ACF.

#### **4. Qualifications**

- 4.1 Individual consultant must be an ITP (Income Tax practitioner) with adequate experience
- 4.2 Chartered Accountant Firm with adequate experience can be participated as consultant.



## **5. Obligations of ACF for the translator**

ACF is obliged to:

- 5.1** ACF will provide the hard copy and soft copy of existing salary scale define as per classification grid.
- 5.2** Internal Audit Manager will maintain close coordination with the tax consultant time to time as per need of both parties.
- 5.3** In need of other documental support, abiding by organizational policy and regulation if possible those will be provided to consultant as well.

## **6. Obligations of consultant**

Consultant is obliged to:

- 6.1** Any observation and suggestion will be well accepted by the consultant.
- 6.2** Submit complete calculation of staffs' monthly tax amount with in the stipulated time period
- 6.3** Provide consultation / advice regarding IT related amendment (if any) throughout the FY 2015-16 on his submitted work as per organizational need.

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