

Kazi Rukaiya Sultana

+880 1918 088504 | kazirukaiy.nbr@gmail.com | Dhaka, Bangladesh

RESEARCH INTEREST

- Tax Law, Statutory Policy Design & Corporate Tax Compliance
- Transfer Pricing Regulation & Cross-Border Profit Shifting
- Tax Gap Analysis & Developing Economy Revenue Administration
- Administrative Accountability & Discretion of Tax Commissioners
- Legal Discretion of Revenue Authorities and Taxpayer Rights Protection
- Implementation Frameworks of Modern Income Tax Statutes

PROFESSIONAL EXPERIENCE

Headquarter Admin (Deputy Commissioner of Taxes)

Taxes zone 6, Dhaka (2026-Present)

- Prepare budget following public procurement rules for the office's annual expenditure.
- Managing human resources and tracking performance indicators, preparing reports, and ensuring accountability.
- Preparing medium- and long-term financial and operational plans.
- Overseeing contracts, supplier negotiations, and compliance with procurement rules.
- Designing training programs, performance evaluations, and succession planning.
- Audited returns, financial statements, and accounts of individual and corporate taxpayers
- Investigated organizational revenue, expenses, and operating expenditure for compliance with applicable tax law
- Monitored collection of withholding tax and prepared tax demand orders based on assessment findings
- Conducted personal and inspector-led field investigations into taxpayer information

Second Secretary (Deputy Commissioner of Taxes)

National Board of Revenue, Bangladesh | 2019 – 2025

- Member of the Transfer Pricing Cell: assessed multinational enterprises for cross-border profit shifting and forensic accounting violations under international transfer pricing standards
- Drafted a new tax rules manual aligned with the Income Tax Act 2023, covering assessment procedures, anti-avoidance provisions, and taxpayer obligations
- Designed tax expenditure analyses to identify income sectors receiving tax cuts and prepared policy recommendations to reduce fiscal costs
- Prepared policy briefs on double taxation agreements to protect both resident and non-resident taxpayers from double liability
- Drafted and implemented legislative policy measures to ensure gender parity in tax administration
- Examined accuracy of financial statements, balance sheets, and profit-and-loss accounts, verifying legal standards in both individual and corporate tax returns
- Conducted field investigations and prepared assessment orders and tax demand notices based on audited financial data
- Engaged with stakeholders to analyse fiscal policy gaps and the relationship between tax revenue and GDP

Assistant Commissioner of Taxes

Taxes Zone 02, National Board of Revenue | 2014 - 2019

- Audited returns, financial statements, and accounts of individual and corporate taxpayers
- Investigated organisational revenue, expenses, and operating expenditure for compliance with applicable tax law

- Monitored collection of withholding tax and prepared tax demand orders based on assessment findings
- Conducted personal and inspector-led field investigations into taxpayer information

EDUCATION

Master of Public Policy | Flinders University, Australia | 2022-2023 | CGPA 5.56/7.0

Master of Social Welfare and Research | University of Dhaka | 2011-2012 | CGPA 3.62/4.00

Bachelor of Social Welfare and Research | University of Dhaka | 2007-2011 | CGPA 3.47/4.00

RELEVANT TRAINING

- Foundation Training Course on Tax Law and Accounting (6 months)
- Training on Understanding Transfer Pricing Compliance in Bangladesh
- Training on Accounting and Financial Reports
- Training on Tax Expenditure Analysis and Estimation
- Online Course in Forensic Accounting
- Quantitative Research: Data Analysis Using SPSS

AWARDS AND SCHOLARSHIPS

- University Merit Scholarship (Postgraduate), Government of Bangladesh, 2011-2012
- University Merit Scholarship (Undergraduate), Government of Bangladesh, 2007-2011

RESEARCH EXPERIENCE

- Group research: NGOs' Partnership for Social Development: A Case Study on NGO
- Group research: Opportunities for Autistic Children in Dhaka City

PROFESSIONAL MEMBERSHIPS

- Member, Bangladesh Civil Service (Taxation) Association
- Member, Flinders University Alumni Association, Adelaide, Australia
- Member, Dhaka University Alumni Association