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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF LOCAL GOVERNMENT, RURAL DEVELOPMENT AND
CO-OPERATIVES

Local Government Division

Section-XI

NOTIFICATION

Dhaka, the 24th February 1986

No. S.R.O. 69-L/86/S-XI/1R-5/86/23.—In exercise of the powers conferred by section 155 of the Chittagong Municipal Corporation Ordinance, 1982 (XXXV of 1982), section 157 of the Dhaka Municipal Corporation Ordinance, 1983 (XL of 1983), and section 154 of the Khulna Municipal Corporation Ordinance, 1984 (LXXII of 1984), the Government is pleased to make the following rules, namely:—

THE MUNICIPAL CORPORATIONS (TAXATION) RULES, 1986

CHAPTER I

PRELIMINARY

1. **Short title and application.**—(1) These rules may be called the Municipal Corporations (Taxation) Rules, 1986.

(2) These rules shall apply to the Chittagong Municipal Corporation, Dhaka Municipal Corporation and Khulna Municipal Corporation.

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2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (a) “Municipal Corporation” means the Chittagong Municipal Corporation, the Dhaka Municipal Corporation or the Khulna Municipal Corporation, as the case may be;
- (b) “Ordinance” means the Chittagong Municipal Corporation Ordinance, 1982 (XXXV of 1982), the Dhaka Municipal Corporation Ordinance, 1983 (XL of 1983), or the Khulna Municipal Corporation Ordinance, 1984 (LXXII of 1984), as the case may be.

CHAPTER II

GENERAL PROVISIONS TO MUNICIPAL TAXES, RATES, ETC.

3. **Ceiling of taxes, rates, etc.**—No tax, rate, cess, toll or fee leviable under the Ordinance shall exceed the limit laid down in the model tax schedules applicable to the Municipal Corporation.

4. **Manner of levying taxes, etc.**—(1) Proposals for levy of any tax, rate, cess, toll or fee under the Ordinance shall be considered and decided in a special meeting of the Municipal Corporation.

(2) The Municipal Corporation shall publish the proposal by affixing a copy thereof on the notice board in its office and also on some conspicuous places in each ward and also in such other manner as it deems fit.

(3) The persons affected by the proposed levy may, within thirty days from the date of publication of the proposal, make suggestions or lodge objections which may be taken into consideration by the Municipal Corporation.

(4) The Municipal Corporation may, after consideration of the suggestions or objections, if any, either proceed with the proposal with or without modification, or abandon the proposal.

(5) If the Municipal Corporation decides to proceed with the proposal, it shall submit the proposal for levy of tax, rate, cess, toll or fee to the Government for sanction.

(6) While submitting the proposal, the Municipal Corporation shall furnish the following particulars, namely:—

- (i) the name of the tax, rate, cess, toll or fee;
- (ii) the rate or rates at which it is proposed to be levied;
- (iii) the annual estimated receipt;
- (iv) the persons, properties or goods which will be subject to the tax, rate, cess, toll or fee;
- (v) proposed arrangement for assessment and collection of the tax, rate, cess, toll or fee and the additional expenditure to be incurred on collection;
- (vi) the existing taxes, rates, cesses, tolls, fees and annual yield thereof separately;
- (vii) the income and expenditure of the Municipal Corporation during the last three years, where available;

- (viii) the object of levying the tax, rate, cess, toll or fee, that is, whether to meet deficit in the current budget or for undertaking any new development scheme; and
- (ix) the proposed date of enforcement.

5. **Sanction of proposal.**—The Government may, after consideration of the proposals, either sanction the proposal with or without modification, or reject it.

6. **Notification of levy.**—After the Government has sanctioned the levy of tax, rate, cess, toll or fee, the Municipal Corporation shall notify it in the official Gazette and also arrange for its publication by affixing a copy thereof on the notice board of the Municipal Corporation and in such other manner as it deems fit and the date from which the levy of tax, rate, cess, toll or fee shall take effect shall also be specified in the notification.

7. **Petition against valuation, assessment, etc.**—(1) Any person who has been assessed to a tax, rate, cess, toll or fee under the Ordinance may object to the valuation or assessment therefor, or his liability to be so taxed, by a petition presented to the Municipal Corporation within thirty days from the date of receipt of notice of such assessment.

(2) The petition shall state clearly the grounds of objections to the valuation or assessment or to the liability of the petitioner.

(3) The Municipal Corporation may constitute as many Assessment Review Boards as it deems fit.

(4) Each Assessment Review Board shall consist of one advocate and one civil engineer who are not employees of the Municipal Corporation and one Commissioner or salaried employee of the Municipal Corporation:

Provided that no Commissioner who is a member of the Board shall hear a petition if such petition relates to a property situated in the ward from which he has been elected.

(5) The petition presented to the Municipal Corporation under sub-rule (1) shall be heard and determined by an Assessment Review Board.

(6) An Assessment Review Board shall give notice to the applicant of the time and place at which his application shall be heard, and after taking such evidence and making such inquiry or local inspection as it may deem necessary in the presence of the applicant or his agent, if any, pass such order as it thinks fit and proper; and if the applicant or his agent does not appear on the date so fixed, the Board shall pass the order *ex parte*.

(7) The hearing of the petition shall be conducted in a summary manner which shall be completed within a period of four months from the date of first hearing.

(8) The decision of the majority of the members present shall be the decision of the Assessment Review Board concerned and shall be final and the decision of the Board shall be communicated to the applicant by the Municipal Corporation.

(9) In case of equality of votes, the person presiding shall have a second or casting vote.

(10) The Assessment Review Board shall sit at least five days in a week during office hours for hearing the petition.

(11) Each member of an Assessment Review Board shall receive such amount of remuneration for each working day as may be fixed by the Municipal Corporation with the approval of the Government.

(12) The office of an Assessment Review Board shall be situated in the Municipal Corporation Office.

(13) Any person aggrieved by an order made under sub-rule (8) may, within sixty days from the date of receipt of the order, prefer an appeal to the Divisional Commissioner within whose jurisdiction the Municipal Corporation is situated; and the decision of the Divisional Commissioner, on such appeal, shall be final.

8. Arrangement for collection of tax, etc.—(1) A Municipal Corporation may make arrangement for collection of taxes, rates, cesses, tolls or fees levied by it under the Ordinance and any rules or by-laws made thereunder.

(2) The time and place of receiving payment of taxes, rates, cesses, tolls or fees, shall be notified to the public along with the list of persons authorised to receive money on behalf of the Municipal Corporation.

(3) Any person assessed to any tax, rate, cess, toll or fee may, instead of making payment to the office of the Municipal Corporation, pay the tax, rate, cess, toll or fee on demand to any person authorised to collect the same outside the office premises or in any scheduled bank specified by the Municipal Corporation in this behalf.

(4) The Municipal Corporation, or the person or bank authorised to collect the tax, rate, cess, toll or fee, shall grant receipts for sums received by it or him and the receipt shall state the amount paid and the account thereof.

9. Tax, etc., when due.—Except as otherwise provided in these rules, a tax, rate, cess, toll or fee payable under the Ordinance or any rule or by-law made thereunder shall be payable by the assessee by such date as may be specified by the Municipal Corporation in this behalf :

Provided that the Municipal Corporation shall issue a bill of demand for every such sum stating therein the date by which the same shall be paid :

Provided further that—

- (i) if the payment of any tax or rate in respect of any building and land is made for any quarter of the current financial year within the time specified in the bill of demand, a rebate may be allowed at 5 per cent on the current demand;
- (ii) if the payment of any tax or rate in respect of any building and land is made for the first quarter of the current financial year within the time specified in the bill of demand together with payment of such tax or rate in advance for the remaining three quarters or more as provided in rule 37(3), a rebate at 10 per cent on the total demand may be allowed; and

- (iii) if the payment of any tax or rate in respect of any building and land is made for any quarter of the current financial year within the time specified in the bill of demand together with payment of such tax or rate in advance for less than three quarters of the current financial year, a rebate at 7½ per cent. on the demand for the current quarter as well as on the amount of such tax or rate paid in advance may be allowed :

Provided further that if the payment of any tax or rate in respect of any building and land is not made within the financial year for which it is due or within the time specified in the bill of demand, the Municipal Corporation may impose a surcharge at the rate of 5 per cent of the demand defaulted during the previous financial year, but in exceptional cases, the Municipal Corporation may exempt any tax payer partly or wholly from the payment of surcharge.

10. **Postponement of realisation of any tax, etc.**—Notwithstanding anything contained in rule 9, the Municipal Corporation may postpone realisation of any tax, rate, cess, toll or fee or any other sum due to it on account of hardship for a period not exceeding six months and in the case the building remains vacant for more than sixty days. In the latter case, the assessee shall be entitled to a remission to the extent of one-half of the amount due on account of such period:

Provided that—

- (a) the person liable to pay the tax or rate or his agent has given notice in writing about the vacancy to the Municipal Corporation, and
- (b) the amount of tax or rate to be remitted in respect of such vacancy shall not be calculated from any date prior to the date of delivery of such notice.

11. **Recovery of arrear taxes, etc.**—(1) Subject to the provisions of rule 10, if any person fails to pay any tax, rate, cess, toll or fee, or any instalment thereof or any other dues within the specified time, the Municipal Corporation shall cause a list of such arrears to be prepared and shall display it on the notice board of the Municipal Corporation and simultaneously a notice shall be served on the defaulters individually.

(2) On the expiry of thirty days from the date on which the arrears list is so displayed and notice served, the Municipal Corporation may proceed to recover the arrears as a public demand, and where the Municipal Corporation has been empowered to recover arrear of taxes, rates, cesses, tolls, fees and other moneys claimable by the Corporation by distress and sale of movable property belonging to the person concerned, it may proceed to recover the amount due by distress and sale of movable property belonging to the person concerned.

12. **Power to recover dues by distress and sale by whom to be exercised.**—

(1) The power to recover arrears of taxes, rates, tolls, fees and other moneys by distress and sale of movable property shall be exercised by the Mayor of the Municipal Corporation.

(2) The Mayor of the Municipal Corporation shall issue the warrant of distress and sale of movable property.

(3) Any employee of the Municipal Corporation duly authorised by the Mayor in this behalf shall execute the warrant.

(4) In case there is any apprehension of breach of peace in the execution of distress warrant, the Mayor, when required, may seek for police assistance and any extra cost involved in securing the assistance of police shall also be recoverable from the defaulter.

13. **Distress and sale how to be made.**—(1) The employee authorised under rule 12(3) may orally require the defaulter to pay up the arrear then and there, and on the refusal of the defaulter, such person may proceed to attach the defaulter's movable property and shall grant a receipt thereof to the defaulter :

Provided that no property exempted under the proviso to section 60 of the Civil Procedure Code, 1908 (V of 1908), from attachment or sale shall be so attached.

(2) The amount of the arrear dues, with costs, incurred in conducting the distress and sale shall be recovered by sale of the attached property in the manner laid down hereinafter.

(3) The attachment shall be made by actual seizure of the movable property, between the hours of sun-rise and sun-set, and in the presence of two witnesses and an inventory of the seized property will be drawn up which will be attested by the witnesses and a copy of the inventory shall be given to the defaulter; and the employee charged with the execution of the distress shall be responsible for the safe custody of all the property distrained, until it is sold, or released to the defaulter on payment of the arrears and cost before the sale.

(4) If the value of the attached property is estimated to be less than taka one hundred or the property is of a perishable nature, the authorised employee may proceed to sell it on the spot by public auction.

(5) When the value of the (non-perishable) property distrained is estimated to be more than taka one hundred, the employee effecting the distraint may entrust it to any reliable person of the locality on his executing a bond (*zimmanama*) to produce the same on a date and time and at the place fixed for sale; and if no *zimmadar* is forthcoming, the property shall be deposited at the office of the Municipal Corporation.

(6) The employee conducting the distraint shall fix a date and time not later than ten days from the date of seizure of the property and shall orally intimate the same to the defaulter and the *zimmadar*, if any, shall announce the fact in the locality by beat of drum.

(7) On the date, time and place fixed, the employee effecting the distraint or any other employee of the Municipal Corporation authorised in this behalf by the Mayor shall put the property to public auction and the auction shall take place in the presence of at least one Commissioner of the Municipal Corporation:

Provided that no Mayor, Deputy Mayor, Commissioner, Chief Executive Officer or any other officer or employee of the Municipal Corporation shall be entitled to bid for the property in his own name or in any other person's name.

(8) The sale-proceeds shall be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale and the excess amount, if any, shall be given to the defaulter if he is present, and if he is not present, such amount shall be credited to the Corporation Fund from where it can be claimed by the defaulter within one year from the date of the sale, after which it would be forfeited to the Municipal Corporation.

(9) If the defaulter pays up before the auction the arrears together with the cost incurred on distraint, the distrained property shall be released to the defaulter.

14. **Authorised person may break open door.**—The employee authorised to execute the distraint may, between sun-rise and sun-set, break open any outer or inner door or window of a house, if he has reasonable ground for believing that such house contains any movable property belonging to the defaulter, and if, after intimation of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance :

Provided that he shall not enter or break open the door of any room appropriated to women, except after reasonable notice and opportunity given to enable the women to remove to some part of the house where their privacy may be preserved.

15. **Sale of property beyond limit of Municipal Corporation.**—If the Municipal Corporation is unable to recover any arrear with cost under the rule 13 by distraint and sale of property of a defaulter within the Municipal Corporation and if the defaulter has any movable property outside the limits of the Municipal Corporation, the Deputy Commissioner within whose jurisdiction such property is located may, on the application of the Mayor, issue a warrant to the Mayor or Chairman of the Municipal Corporation or Paurashava or local authority within whose jurisdiction such property is located for the distress and sale of any movable property or effects belonging to the defaulter and the amount, if realised, shall be remitted to the Mayor of the Municipal Corporation at whose instance the proceedings were instituted.

16. **Account of distress and sale.**—The Municipal Corporation shall keep and maintain an account of all distresses issued and sales made for the recovery of arrear of taxes, rates, cesses, tolls, *fees* and other moneys claimable by the Municipal Corporation.

17. **Irrecoverable dues.**—The Municipal Corporation may, by order, struck off the books the amount of any tax, rate, cess, toll or fee or any other moneys due to the Municipal Corporation which has become irrecoverable.

18. **Reduction or remission.**—(1) Whenever from the circumstances of any case it appears that the levy of any tax, rate, cess, toll or fee would produce excessive hardship to any person liable to pay the same, the Municipal Corporation may, at a meeting, reduce the same to the extent of 15 per cent of the assessed amount, and once such deduction has been allowed, no further reduction shall be allowed by the Municipal Corporation on the reduced amount.

(2) If, in any case, the Municipal Corporation is of opinion that a remission beyond 15 per cent may be allowed, it may, after reduction up to 15 per cent of the assessed amount and on payment of the amount so reduced by the payee, forward the case to the Divisional Commissioner with such recommendation as it may like to make, for consideration and order and the decision of the Divisional Commissioner shall be final.

CHAPTER III

TAX ON THE ANNUAL VALUE OF BUILDINGS AND LANDS, LIGHTING RATE AND CONSERVANCY RATE

19. Taxes to be assessed on the annual value of buildings and lands.—Subject to the provisions of the Ordinance and these rules, the following taxes and rates shall be levied in terms of the percentage of the annual value of buildings and lands, namely :—

- (a) tax on buildings and lands;
- (b) lighting rate;
- (c) conservancy rate.

20. Preparation of a valuation list.—(1) For the purpose of levy of any of the taxes or rates mentioned in rule 19, the Municipal Corporation shall cause to be prepared a valuation list of all buildings within the Municipal Corporation and such list shall be prepared by an assessor appointed for the purpose by the Municipal Corporation.

(2) The assessor shall, after making such enquiries as may be necessary, determine the annual value of all buildings and lands within the Municipal Corporation in the manner provided in these rules and shall enter such value in a valuation list.

(3) The manner of determining the annual value of buildings and lands shall be as follows:—

- (a) For wholly let-out buildings.—(i) The annual value shall be taken to be the gross annual rental *minus* two month's rent as maintenance allowance;; and if the property is mortgaged to the Government, Bangladesh House Building Finance Corporation, scheduled bank or any other financial institution under registered instrument for securing funds for construction or purchase of the same, then the annual interest payable on account of such mortgaged-debt shall also be deducted.
- (ii) If the monthly rental of any building appears to be abnormally high or unusually low, the assessor, while determining annual value, may have regard to the rent at which building and lands of similar description and with similar advantages in the locality may be let-out.
- (b) For wholly occupied buildings.—The annual value shall be deemed to be the probable annual rent at which the buildings and lands of similar description and with similar advantages in the locality may be let out or at 7 per cent of the value of the building on the date of assessment *plus* ground-rent for the land comprised in the building, whichever is less, *minus* the following:—
 - (i) two months' rent, or one-sixth of the annual value, as the case may be, as maintenance allowance;
 - (ii) 40 per cent of the annual value after deduction of the amount mentioned in item (i);

(iii) if the property is mortgaged to the Government, Bangladesh House Building Finance Corporation, scheduled bank or any other financial institution for securing funds for its construction or purchase of the same, then the annual interest payable on such mortgage-debt.

(c) For partly rented and partly occupied buildings.—The annual value of the rented portion shall be calculated in the manner as specified in clause (a) and that of the occupied portion as in clause (b).

21. Preparation of valuation list.—A new valuation list shall, unless otherwise ordered by the Government, be prepared in the manner specified in rule 20 once in every five years.

22. Returns required for ascertaining annual value.—The assessor may, in order to prepare the valuation list, by notice in Form A require the owner or occupier of a building or land to furnish him within one week with true and correct returns of the rent or annual value thereof in Form B and a true and correct description of the building containing such particulars as the assessor may direct, and the assessor may enter, inspect and measure any such building at any time between sun-rise and sun-set :

Provided that at least twenty-four hours' previous notice of the intention to enter, inspect and measure any building shall be given to the occupier thereof unless he waives his right to such notice.

23. Preparation of assessment list.—The Municipal Corporation shall cause to be prepared an assessment list in Form C which shall contain the following particulars and any others which the Municipal Corporation may think proper to include :—

- (a) the name of the street in which the building or land is situated;
- (b) the number of the building or land on the register;
- (c) a description of the building or land;
- (d) the annual value of the building or land;
- (e) the name of the owner;
- (f) the amount of tax or rate payable for the year (each tax or rate to be shown separately);
- (g) the amount of quarterly instalment; and
- (h) if the building or land is exempted from assessment, a note to that effect.

24. Publication of notice of assessment.—(1) When the assessment list mentioned in rule 23 has been prepared, the Mayor or, in his absence, the Chief Executive Officer shall authenticate the same by putting his signature on each page and then shall cause it to be deposited in the office of the Municipal Corporation and shall give public notice of the place where the list may be inspected.

(2) In all cases in which any property is, for the first time, assessed, or the assessment is altered under rule 28(1), the Municipal Corporation shall also give notice thereof to the owner or occupier of the property if known:

Provided that when a general assessment is made, a notice thereof may be given by affixing a copy of the assessment list in the office of the Municipal Corporation and at a prominent place in each ward and by announcing the fact in such other manner as it deems fit.

25. Final list of assessment and its duration.—Every alteration made in the assessment list in pursuance of orders of an Assessment Review Board under rule 7(7) or the orders of the Divisional Commissioner under rule 7(13), as the case may be, shall be signed by the Mayor or, in his absence, by the Chief Executive Officer of the Municipal Corporation; and the assessment list thus prepared shall be the final list of assessment and shall remain valid until a fresh list is prepared subject to any alteration or amendment under rule 26.

26. Amendment or alteration of list.—(1) The Municipal Corporation may, at a meeting, at any time, direct alteration or amendment of the assessment list—

- (a) by entering therein the name of any person or any property which, in their opinion, ought to have been entered, or any property which has become liable to taxation after the preparation of the final list under rule 25; or
- (b) by substituting therein for the name of the owner of any building or land the name of any other person who has succeeded by transfer or otherwise to the ownership of the building; or
- (c) by altering the valuation of or assessment on any building or land which, in their opinion, has been incorrectly valued or assessed; or
- (d) by re-valuing or re-assessing any building or land, the value of which has been increased by additions or alteration; or
- (e) by reducing, upon the application of the owner, the valuation of any building or land which has been wholly or partly demolished or destroyed or the value of which has been diminished; or
- (f) by correcting any clerical or arithmetical error.

(2) The Municipal Corporation shall give at least one month's notice to any person for any alteration which they propose to make under clauses (a), (b), (c), (d) or (f) of sub-rule (1) and of the date on which the person shall be heard.

(3) The provisions of rules 7, 25 and 27 shall apply *mutatis mutandis* to any objection made in pursuance of a notice issued under sub-rule (2) and to any application made under clause (e) of sub-rule (1).

27. Increase of amount of assessment of a building or land.—If a Municipal Corporation is satisfied that the rent of a building or portion thereof of land has been increased after the publication of the final assessment list to such extent that, in the opinion of the Municipal Corporation, it justifies the re-valuation of the building, it may, notwithstanding anything contained in these rules and after giving the owner an opportunity of being heard, direct the amendment of the assessment list by increasing the assessment on such building.

28. **Payment of tax how affected by objections to valuation.**—(1) When an appeal has been preferred under rule 7(13), the tax or rate shall, pending the final decision on the appeal, be paid on the previous assessment or valuation.

(2) When the appeal has been finally decided and results in previous assessment or valuation being altered—

- (a) any sum paid in excess shall be refunded or allowed to be set off against any present or future demand of the Municipal Corporation under the Ordinance; and
- (b) any deficiency shall be deemed to be an arrear of the tax and to be recoverable as such.

29. **Conclusiveness of entries in the list.**—An entry in the assessment list shall be conclusive proof of the amount leviable in respect of any building during the period to which the list relates.

30. **Power to assess building and lands together where land is on a building lease.**—If, any building belongs to one owner and the land on which it stands belongs to another, the Municipal Corporation may treat such building and land either as a single building or separately and assess them to tax in a manner most convenient and expedient.

31. **Notice of transfer of title.**—(1) Whenever the title to or over any building and the land on which it stands is transferred, both the transferor and the transferee shall, within three months of the registration of the deed of transfer, or if no instrument be executed, within three months of the actual transfer, give notice in writing of such transfer to the Municipal Corporation.

(2) Every person primarily liable to the payment of any tax or rate on any building, who transfers his title to or over such property without giving notice of such transfer to the Municipal Corporation shall, unless the Municipal Corporation, on grounds of hardship otherwise directs, continue to be liable for the payment of the tax or rate payable in respect of the said property until he gives such notice.

(3) Nothing in this rule shall diminish the liability of the transferee for the said tax or rate or to affect the prior claim of the Municipal Corporation for the recovery of the tax or rate due thereupon and the Municipal Corporation may revise the assessment list as against the transferee with effect from the date on which they are satisfied that the transfer was made.

32. **Persons succeeding to lands or buildings to give notice to the Municipal Corporation.**—Every person succeeding to any building or land by inheritance shall, within three months from the date of such succession, give notice in writing of such succession to the Municipal Corporation and the provisions of rule 31 (3) shall apply *mutatis mutandis* to such a case.

33. **Tax by whom payable.**—Except as otherwise provided in these rules, the tax which is assessed on the annual value of building or land shall be payable by the owner of the building or land and in the event of default by the owner,

it may be recovered from the occupier, if any, by attachment of any rent due by such occupier to the owner; and when rent is attached under this rule, it shall be recoverable by the Municipal Corporation in the manner provided in these rules.

34. Amount of tax payable, and paid in advance.—(1) The amount entered in the final assessment list under rule 25, shall be deemed to be the amount due from any person on account of the tax on the annual value of buildings.

(2) Such tax shall be payable in quarterly instalment and every such instalment shall be deemed to be due on the first day of the quarter in respect of which it is payable.

(3) A Municipal Corporation shall accept such tax, if paid in advance, for any period not exceeding the period of the current assessment.

35. Determination of percentage of taxes or rates before finalisation of annual budget.—Subject to the maximum rate sanctioned by the Government, the Municipal Corporation shall, at a meeting to be held before the annual budget is finalised, determine the percentage on the annual value of buildings and lands at which any of the taxes or rates mentioned in rule 19 shall be levied in the next financial year and the percentage so fixed shall remain in force until the Municipal Corporation at a meeting shall determine any other percentage on the annual value at which the rate shall be levied at the beginning of the next financial year :

Provided that, when the Ordinance is first extended to any place, the first tax or rate shall be levied from the date as may be specified by the sanctioning authority.

36. Restrictions on imposition of tax on buildings.—(1) The tax on buildings, including conservancy rate, shall not be imposed on any building which is used exclusively as a place of worship to which the public have a right of free access or as a mortuary or which is duly registered as a public place of burial or cremation ground.

(2) The Municipal Corporation may, at a meeting, either wholly or partially, exempt from the tax on building any building which is used exclusively for purposes of public charity.

(3) Where the annual value of a building within the Municipal Corporation does not exceed two hundred taka, the tax on building shall not be imposed on such building.

37. Restrictions on the imposition of water-rate or lighting rate.—The imposition of a water-rate or of a lighting rate shall be subject to the following restrictions, namely :—

- (a) that the rate shall be imposed only on building within an area for the supply of water to which, or for the lighting of which, as the case may be, a scheme involving the laying of pipes, wires, cables, erection of lamp post or other similar apparatus, has been sanctioned by the Government;

- (b) that the rate shall not be leviable until water is supplied in the area or until the lamps are lighted in the area, as the case may be; and
- (c) that the lighting rate shall not be imposed on the holdings lying beyond three hundred feet of the street lamp post.

38. **Restriction on the imposition of the conservancy rate.**—The imposition of the conservancy rate shall be subject to the restrictions that the rate shall not be leviable in any area until the Municipal Corporation makes provision for the cleaning of private latrines, urinals and cesspools and public streets within such area.

CHAPTER IV

TAX ON THE TRANSFER OF IMMOVABLE PROPERTY

39. **Tax on the transfer of immovable property.**—(1) A Municipal Corporation may, with a view to imposing and collecting a tax on the transfer of immovable property, move the Government to sanction such levy.

(2) The Government may, by notification in the official Gazette, sanction the levy of such tax by a Municipal Corporation.

40. **Mode of collection.**—(1) A tax levied under rule 39 shall be collected at the time of registration by the Registering Officer to whom the deed relating to the transfer of immovable property shall be presented for registration.

(2) A receipt for the amount collected shall be given to the person paying the same in Form 'D'.

(3) All collections shall be entered in the Collection Register in Form 'E' with reference to the deed of transfer.

(4) The collections made by the Registration office shall be paid without delay into the treasury or sub-treasury or a scheduled bank to the credit of the Municipal Corporation within whose jurisdiction the property under transfer is situate under head 'Corporation Fund' after deducting therefrom such percentage as is fixed by the Government to meet the expenditure under this rule and rule 41.

(5) A cash book shall be maintained in Form 'F'.

(6) The collections shall be remitted daily to the treasury, sub-treasury or scheduled bank, as the case may be, by means of challans in Form 'G'.

(7) Every Registration Officer within a district shall submit a monthly statement of remittance in Form 'H' to the District Registrar and furnish a copy thereof to the Municipal Corporation which shall check it every month with reference to the relevant registers of the registration office.

(8) The Inspecting Officers of the Registration Department shall check the accounts of the tax collected at the registration offices within the Municipal Corporation from time to time and shall submit report to the Inspector-General of Registration and to the Municipal Corporation.

(9) The Inspector-General of Registration shall submit to the Local Government Division a consolidated monthly statement of collections credited to the Municipal Corporation concerned and the deductions made within the percentage fixed by the Government on account of cost of collection and a consolidated annual statement of such collections and deductions.

(10) The Inspector-General of Registration shall, by thirty first May every year, submit an annual budget estimate of receipts within the percentage fixed by the Government and expenditure towards the cost of collection for the following financial year to the Local Government Division for approval.

41. Superintending and Controlling Officer for the purpose of rule 40.—(1) The Inspector-General of Registration shall be the Superintending and Controlling Officer for the purpose of rule 40 and he shall appoint and engage the staff required for the purpose of that rule :

Provided that, while creating any new post or incurring any major or recurring expenditure for the purpose of rule 40, the Inspector-General of Registration shall obtain prior concurrence of the Local Government Division.

(2) The Inspector-General of Registration shall have the authority to delegate any of his powers under this rule to any officer or officers under him.

(3) All expenditure under rule 40 and this rule shall be met by the Inspector-General of Registration out of the amounts deducted from the collections and kept by the Registering Officers under rule 40(5).

(4) The Municipal Corporation shall supply the necessary register, books and forms to the Registration Offices.

Explanation.—In this rule, "major expenditure" means any expenditure exceeding taka 500.00 on any one item at a time.

CHAPTER V

MANNER OF LEVYING TAXES ON PROFESSIONS, TRADES AND CALLINGS

42. Tax on professions, trades and callings.—In levying tax on the profession, trade and calling, a Municipal Corporation shall be guided by the Municipal Corporations Model Tax Schedules, 1985, hereinafter referred to as the Model Tax Schedules.

43. Liability on account of obtaining licence to carry on profession, trade and calling.—(1) No person shall carry on or maintain within the local limits of the Municipal Corporation, either by himself or by agent, any such profession, trade or calling as specified in the Model Tax Schedules, without taking out a licence from the Municipal Corporation which shall be renewable annually :

Provided that the grant of such a licence by the Municipal Corporation shall not be deemed to affect the liability of the licensee to take out a separate licence under any other provisions of these rules or by-laws under the Ordinance for the time being in force.

(2) Notwithstanding anything contained in sub-rule (1), the Municipal Corporation may—

- (a) When any person is, in the opinion of the Municipal Corporation, unable to pay the tax due for a licence, exempt him from the liability to take out such licence, or declare that he shall be entitled to take out a licence under a lower class than that under which he is chargeable according to the Model Tax Schedules; or
- (b) in any other case, exempt any person from liability to take out a licence or declare that any person shall be entitled to take out a licence under a lower class than before.

44. **Manner of filling application for licence.**—(1) Any person required to take out a licence under rule 43 shall file an application to the Municipal Corporation in Form I J or K in accordance with the nature of profession, trade or calling, that he carries on or intends to carry on and such Form may be had from the office of the Municipal Corporation on payment of such price as may be fixed by the Municipal Corporation with the prior approval of the government.

(2) For the purpose of considering the application submitted under sub-rule (1), an officer authorised by the Mayor may make such inquiry as may be deemed necessary and may also, by notice, call upon the applicant to furnish such information, records or accounts as may be necessary for the purpose of considering the application and determining tax.

(3) On the recommendation of the authorised officer, the Municipal Corporation shall issue a licence in Form L, M or N in accordance with the nature of profession, trade or calling on payment of such amount of tax as may be determined by the Municipal Corporation, but not exceeding the rate of tax specified in the Model Tax Schedules :

Provided that no licence shall be granted unless the Municipal Corporation, on the recommendation of the authorised officer, is satisfied that the proposed trade to be carried on in the locality shall not be dangerous or offensive or to be or likely to be, nuisance to public, or dangerous to life, health or property of the area.

(4) A licence shall be issued exclusively in the name of the licensee and such licence is not transferable.

(5) The licence issued shall contain the amount paid, the nature of profession, trade or calling for which it is granted alongwith location and duration and it shall be deemed to be properly signed if it bears facsimile of the signature of the Mayor stamped thereupon and the signature of the person delivering the licence at the time of receiving payment.

(6) The licence issued by the Municipal Corporation shall remain valid for the financial year and it is renewable annually on payment of the tax :

Provided that, on the expiry of the validity of the licence, the licensee shall make an application in Form 'O' within three months of its expiry, deposit in the account of the Municipal Corporation the annual tax payable for the current financial year, and, on production of the existing licence, the Municipal Corporation shall renew the licence for another year :

Provided further that, if any licensee fails to get his licence renewed within the specified time, the Municipal Corporation may impose a surcharge at the rate of 5 per cent of the tax defaulted, but in exceptional cases, the Municipal

Corporation may exempt any licensee partly or wholly from the payment of surcharge.

(7) The licensee shall not use the licence for any other purposes, *except* for the purpose and nature of profession, trade or calling it was issued.

(8) The condition, if any, under which a licence is issued, shall be clearly written on the licence.

(9) After issuance of licence, if it is detected that any wrong declaration was furnished in the application form, or the terms and conditions under which it was issued are violated, the licence shall be liable to cancellation and the licensee shall be liable to penal action under the Ordinance :

Provided that no licence shall be cancelled or penal action shall be taken unless the licensee has been given a reasonable opportunity of showing cause.

45. **Postponement of realisation of the tax on account of suspension.**—Notwithstanding anything contained in this chapter, the Municipal Corporation may postpone realisation of any tax due to it, on account of any profession, trade or calling remains suspended for more than six months; in such case, the licensee shall be entitled to a remission to the extent of one-half of the amount due on account of such period :

Provided that—

- (a) the licensee liable to pay the tax or his agent has given notice in writing about the suspension of the profession, trade or calling to the Municipal Corporation, and
- (b) the amount of tax to be remitted in respect of such suspension period shall not be calculated from any date prior to the date of delivery of such notice.

46. **Particulars of licence.**—(1) Subject to the provisions of rule 43, every licence issued under this chapter shall contain the following further particulars, namely :—

- (a) the serial number, the date of issue and the name of person or persons to whom it is issued;
- (b) the nature of the profession, trade or calling in respect of which it is issued;
- (c) the place or places (location) where the profession, trade or calling is permitted to be carried on;
- (d) the amount of tax realised from the profession, trade or calling;
- (e) if the licence is issued in the name of a registered company, the registered name of the company, the address of its registered office, the name and address of the Managing Director and the amount of its authorised capital;

- (f) if the licence is issued in the name of a firm, the name of the firm, the address of its registered office, the name and address of the Managing Partner and the capital of the business; and
- (g) validity period.

(2) The Corporation shall maintain separate registers for the licences issued in respect of profession, trade or calling and the said registers shall contain detail particulars of the licence, licensee and the amount of tax realised.

47. Requisition on the owner of house to furnish statement of persons liable to tax.—The Municipal Corporation may, by notice, require all or any owner of any premises or building to furnish the Municipal Corporation with a list of persons carrying on, or reasonably believed to have been carrying on, any profession, trade or calling specifying the nature of the profession, trade or calling and the period during which such profession, trade or calling is being carried on.

48. Power to change the name of the licence holder on account of transfer.—The Mayor or any other authorised by him in this behalf may, on the application made to him, pass necessary order for alteration or amendment of the name of any licence holder of trade by substituting the name of the person succeeded by transfer or otherwise.

CHAPTER VI

TAX ON CINEMAS, DRAMATIC AND THEATRICAL SHOWS AND OTHER ENTERTAINMENTS AND AMUSEMENTS

49. Tax on cinemas, etc.—(1) On the proposal of a Municipal Corporation, the Government may empower it to levy such a tax on cinemas, dramatic and theatrical shows and other entertainments and amusements.

(2) Subject to the maximum rate sanctioned by the Government, the Municipal Corporation shall, at a meeting, determine such tax at a fixed percentage of the value of the fee for admission collected from the spectators or the excise duty paid to the Government.

(3) Such tax shall, unless the Municipal Corporation arranges to collect it directly in accordance with any scheme duly approved by the Government, be collected in the same manner through the same agency as the excise duty imposed by the Government is collected and shall be remitted periodically to the Corporation Fund in whose behalf it has been collected.

CHAPTER VII

TAX ON MARRIAGES

50. Tax on marriage.—(1) When it has been decided with the previous sanction of the Government that a tax on marriage be imposed, the Municipal Corporation shall, at a meeting, determine the rate of tax not exceeding the amount specified in the Model Tax Schedules.

(2) Such tax shall be collected by the Marriage Registrars or the persons solemnising marriages and shall deposit the same to the Corporation Fund every month.

(3) The Marriage Registrars or the persons solemnising marriages shall keep and maintain a Register of all the marriages for which the tax has been collected and such Registers shall be open to inspection by an officer of the Municipal Corporation authorised by the Mayor in this behalf.

51. **Maintenance of a list of persons taxed.**—The Municipal Corporation shall cause to be prepared and entered in a book to be maintained by it a list of the persons who paid tax in respect of marriage.

CHAPTER VIII

TAX ON ANIMALS

52. **Tax on animals.**—(1) When it has been decided with the previous sanction of the Government that a tax on the animal mentioned in the Model Tax Schedules, be imposed, the Municipal Corporation shall, at a meeting, make an order that the owners of such animal which is kept for domestic purpose shall pay tax in respect of every such animal.

(2) Such order shall be published in the Municipal area at least one month's before the beginning of the financial year in which such tax shall first take effect; and shall specify at what rate, subject to the maximum rate sanctioned by the Government, such tax shall be levied.

53. **Duration of tax.**—The order of the Municipal Corporation imposing a tax under rule 52 shall continue in force until rescinded and the tax shall be levied at the rates specified in the order published as aforesaid until the Municipal Corporation, at a meeting held not less than fifteen days before the end of the financial year, makes and publishes an order specifying any different rates at which the tax shall be payable for the ensuing year.

54. **Liability for payment of tax.**—Where a tax has been imposed under rule 52 on the animal, the owner of every such animal shall, within the first month of each financial year, pay at the office of the Municipal Corporation the amount of tax, and shall obtain a receipt therefor which shall contain particulars of the number and description of every animal and the period for which the tax has been paid and shall be produced for inspection whenever demanded by an officer of the Municipal Corporation; and such receipt shall be treated as licence for the possession and keeping of the animal:

Provided that, if any person acquires possession of an animal at any time after the commencement of the financial year in respect of which no licence has been obtained, the owner of the animal shall pay the tax and obtain a licence for the possession and keeping of the animal.

55. **Animal not to be kept without a licence.**—No person shall keep or be in possession of an animal without a licence as required under rule 54.

56. **Preparation of list of persons licensed.**—The Municipal Corporation shall cause to be prepared and entered in a book to be kept by it and to be opened to the inspection of any person interested therein a list of the persons to whom during the current year a licence has been given and of their animals in respect of which they have paid the tax.

CHAPTER IX

TAX ON VEHICLES OTHER THAN MOTOR VEHICLES AND BOATS

57. **Tax on vehicles other than motor vehicles and boats.**—(1) When it has been decided with the previous sanction of the Government that a tax on vehicles other than motor vehicles and on boats specified in the Model Tax Schedules shall be imposed, the Municipal Corporation may, at a meeting, make an order that every such carriage, cart, hand cart, bi-cycles, cycle rickshaw or cycle van which is kept or is used in the ordinary course of business within the Corporation shall be registered by the Municipal Corporation with the name and residence of the owner, and shall bear the number of registration in such manner as the Municipal Corporation may direct :

Provided that such order shall be published at least one month before the beginning of the financial year in which such order for registration shall be enforced.

(2) This rule shall not apply to carriages, carts, hand carts, bi-cycles, cycle rickshaws and cycle vans which are the property of the Government or the Municipal Corporation.

(3) The registration of carriage, cart, hand cart, bi-cycle, cycle rickshaw and cycle van shall be made and the number assigned on payment of tax which shall be renewable every financial year on payment of such tax as may be determined by the Municipal Corporation :

Provided that no vehicle which has not been brought into use or which is so damaged as in the opinion of the Mayor or any employee of the Municipal Corporation authorised by it in this behalf until for use shall be liable to register the vehicle or to the payment of the tax, as the case may be.

(4) The registration number shall be displayed on every such vehicle.

58. **Preparation of list of persons paying tax.**—The Municipal Corporation shall, from time to time, cause to be prepared and entered in a book a list of the persons whose carriages, cart, hand carts, bi-cycles, cycle rickshaws and cycle vans have been registered during the current financial year and have paid the tax.

59. **Proportionate payment of tax.**—Any person becoming possessed of any carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van shall register the same within one month from the date on which he has become possessed thereof, and the Municipal Corporation shall grant registration on payment of such amount of the tax as bears the same proportion to the whole tax for the current period of registration as the unexpired portion of the current period of registration bears to the whole of such period; and such tax shall be calculated from the date on which such person shall have become possessed as aforesaid.

60. **Transfer of ownership.**—When the ownership of any registered carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van is transferred, it shall be registered anew within one month of the transfer in the name of the person to whom it has been transferred, and a transfer fee not exceeding taka ten shall be paid for every such re-registration.

61. **Vehicles not to be kept without registration.**—No person shall keep, or be in possession of, a carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van not duly registered as required by these rules nor shall any person, being the owner or driver of any such vehicle fail to affix thereto the registration number as required by these rules.

62. **Seizure and sale of unregistered vehicles.**—(1) If any person owns or keeps any carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van without registering the same as required by these rules, the Municipal Corporation or any person authorised by it in this behalf may seize and detain such carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van (provided the same be not employed at the time of seizure in the conveyance of any goods) together with the animals, if any, drawing the carriage or cart and all police officers are required on the application of the Mayor, or of any person duly authorised by him in this behalf, to assist in the said seizure.

(2) After such seizure, the person duly authorised by the Municipal Corporation in this behalf shall forthwith issue a notice in writing that, after the expiration of ten days, he shall sell such carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van and animals, if any, by auction at such place as may be specified in the notice and if any tax together with the cost arising from such seizure and custody, remains unpaid for ten days after the issue of such notice, such person may sell the property seized for payment of the said tax and all expenses occasioned by such non-payment, seizure, custody and sale.

(3) The surplus sale-proceeds (if any) shall be credited to the Municipal Corporation Fund, and may be paid on demand to the person concerned who established his right to the satisfaction of the Mayor or in a court of competent jurisdiction:

Provided that if at any time before the sale is concluded, the person whose carriage, cart, hand cart, bi-cycle, cycle rickshaw or cycle van and animals if any, have been seized, tenders to the Municipal Corporation, the amount of all the expenses incurred and the tax payable by him, the Municipal Corporation shall forthwith release the property so seized.

CHAPTER X

TAXES OF THE NATURE OF TOLLS

63. **Existing toll-bars.**—Unless otherwise directed by the Government, a Municipal Corporation shall continue to own and manage all existing toll-bars on roads or bridges inherited by it as successor of the defunct Paurashava and the profits derived therefrom shall be carried to the credit of the Corporation Fund.

64. **Establishment of new toll-bar.**—A Municipal Corporation may, with the sanction of the Government, establish a toll-bar and levy toll on any road or bridge which it may have constructed and which is managed by it, or at any place within the Municipal Corporation adjacent to such road or bridge at which toll may be conveniently levied; and the amount of toll realised therefrom shall be deposited to the credit of the Corporation Fund :

Provided that no such toll bar shall be established or maintained or tolls levied, otherwise than for the purpose of recording the expenses incurred in constructing the road or bridge and in maintaining the road or bridge in repair for the five years next after the construction or improvement thereof, together with interest on such expenses as provided in rule 65.

65. **Publication of expenses on road or bridge.**—Whenever a toll bar shall have been established and toll levied as provided in rule 64, the Municipal Corporation shall, at the end of each financial year, publish by causing it to be posted at their office and at such other places, if any, as may be specified by the Government, an abstract of account showing—

- (a) the amount of expenses incurred in the construction of such road or bridge and in the maintenance of the same;
- (b) the amount of interest which has accrued thereon at the annual rate of fifteen per centum; and
- (c) the amount which has been received from the said toll bar since its establishment;

and, as soon as such expenses and interests shall have been recovered an aforesaid, such toll bar shall be removed and toll shall no longer be levied on such road or bridge.

66. **Rate of tolls to be published.**—When it has been decided with the sanction of the Government that tolls shall be levied on any road or bridge, the Municipal Corporation shall, from time to time, make and publish an order, subject to the approval of the Government, specifying the rates at which such toll shall be levied.

67. **Table of toll to be hung up.**—The Municipal Corporation shall cause a table of tolls legibly written in Bengali and English to be hung up in some conspicuous position near every toll bar so as to be easily read by all persons required to pay the toll.

68. **Lease of toll bar.**—(1) A Municipal Corporation may lease out a toll bar vested in it.

(2) Toll bars shall not be leased out for more than one year except with the permission of the Government which may allow such lease up to a period of four years.

(3) The lease may be given by public auction and the time and place of the auction shall be notified in such manner as the Municipal Corporation may decide:

Provided that at least 15 days' notice shall be given for the auction.

(4) The auction will be conducted by the Mayor or Deputy-Mayor or by such persons as the Mayor may authorise in this behalf in writing.

(5) The lessee may be required to deposit such earnest money as the Municipal Corporation may demand.

(6) The lessee shall be required to execute an agreement which should lay down, among other things,—

(a) the amount to be paid by the lessee and the instalments in which it is to be paid;

(b) rates to be charged from the public; and

(c) lessees' responsibility for care and maintenance of the road or bridge.

69. **Composition of toll.**—The Municipal Corporation when managing the toll-bar directly, or the lessee of any toll-bar, may compose with any person for a certain sum to be paid by such person for any goods, vehicles or animals kept by him and required to cross the toll-bar, in lieu of ordinary toll payable.

70. **Toll must be prepaid.**—Any collector, or lessee of tolls or his agent, may, subject to the provisions of rule 69, refuse to allow any goods, vehicle or animals to cross a toll-bar until the proper toll has been paid.

71. **Cancellation of lease.**—Any lessee or his agent who demands or takes higher tolls than the tolls authorised under these rules shall, in addition to any other penalty to which he is liable, also render the lease liable to be cancelled.

72. **Police officer to assist.**—In all cases of resistance to the person authorised to collect tolls, police officers shall, when so required, assist the person collecting tolls and, for the purpose, shall have the same powers as they have in the exercise of their ordinary police duties.

73. **Seizure of goods, etc., in the case of default.**—(1) If the toll due on any motor vehicle, carriage, cart, goods or animal is not paid on demand, the person authorised to collect the same may seize such motor vehicle, carriage, cart, goods or animal and shall grant the person a receipt therefor, and shall immediately bring to the notice of the Municipal Corporation or any officer authorised by the Municipal Corporation in this behalf about the fact of such seizure.

(2) After such seizure, the Mayor or an authorised officer shall forthwith issue a notice in writing that, after the expiration of ten days, he may sell the property so seized by auction at such place as he may state in the notice; and if any toll, together with the cost arising from such seizure and custody remain undischarged for ten days after the issue of such notice, he may sell the property so seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody and sale.

(3) If the goods seized under sub-rule (1) are subject to speedy and natural decay may forthwith be sold under orders of the authorised official.

(4) The sale-proceeds shall be credited to the Corporation Fund and the surplus sale-proceeds, if any, may be paid on demand to the person concerned within a period of one year who establishes his right to the satisfaction of the Municipal Corporation or in a court of competent jurisdiction; and if no demand is made within a year of the date of sale, the surplus sale-proceeds shall form part of the Corporation Fund:

Provided that, if at any time before the sale has been concluded, the person whose property has been seized shall tender to the Municipal Corporation the amount of all the expenses incurred and of the toll payable, the Municipal Corporation shall forthwith release the property so seized.

CHAPTER XI

TAX ON ADVERTISEMENT

74. **Tax on advertisement.**—(1) When it has been decided with the previous sanction of the Government to levy tax on advertisement, the Municipal Corporation shall, at a meeting, make an order that any person intending to erect a structure on a "Private land or building or on a Municipal land or building for display of advertisement by signs (neon signs or plastic signs), shall be required to obtain prior permission in respect of every such advertisement from the Municipal Corporation on payment of such amount of tax as may be determined by it subject to the maximum specified in the Model Tax Schedules.

(2) Such order shall be published by hanging a copy thereof on the notice board of the Municipal Corporation office and through local newspapers in Bengali and English before the beginning of the financial year in which such tax will first take effect.

(3) The Municipal Corporation may require the aforesaid person (advertiser) to furnish such particulars and to produce such documents and may be required to determine the tax payable under this rule.

(4) In any Municipal Corporation wherein a tax has been imposed, the persons intending to erect structure for the purpose of displaying advertisement shall, on obtaining permission connected therewith, pay annually to the Municipal Corporation the amount of tax determined by it and obtain a receipt therefor.

(5) The receipt issued shall contain the description of the advertisement, its measurement, location and the amount of tax paid alongwith the name of the persons to whom it is issued and shall be produced for inspection whenever demanded by an official of the Municipal Corporation.

75. **Maintenance of a list of persons taxed.**—The Municipal Corporation shall cause to be prepared and entered in a book to be maintained by it a list of persons who paid tax in respect of advertisement.

76. **Liability of persons displaying advertisement by signs before coming into force of these rules.**—On the coming into force of these rules, every person who displays advertisement (by neon signs or plastic signs) shall be required to obtain receipt on payment of such amount of tax as may be determined by the Municipal Corporation.

CHAPTER XII

OTHER TAXES, RATES, CESSSES AND FEES

77. **Levy of other taxes.**—While sanctioning any other proposal of the Municipal Corporation to levy tax, rates, cesses and fees the Government may give direction as to the manner in which it shall be enforced.

78. **Repeal.**—The Municipal Committee (Taxation) Rules, 1960, shall, so far as applicable to the Municipal Corporation, be and *repealed*.

FORM 'A'

[see rule 22]

..... Municipal Corporation

Notice under rule 22 of the Municipal Corporations (Taxation) Rules, 1986

No.....

To

.....
.....

For the purpose of preparing the (revised) valuation list of buildings and lands, take notice that under rule 22 of the Municipal Corporations (Taxation) Rules, 1986, you are hereby required to furnish the undersigned within fifteen days from the receipt of this notice a true and correct return of the rent or annual value of your buildings and lands and true and correct description of the same in Form B attached hereto.

In case of default, you shall be liable to a fine which may extend to two thousand taka, and a further fine of not exceeding one hundred taka for each day during which you shall fail to furnish the return.

.....Municipal Corporation Office.

The 198.....

Assessor.

FORM 'B'

[see rule 22]

.....Municipal Corporation

Return of rent or annual value of buildings and lands and true and correct description of buildings and lands for the purpose of assessment or revision of assessment of Municipal taxes.

[To be filled up by the owner or occupier]

1. Name of Ward
2. Name of Mahalla/Road/Street
3. Present number of building/
land (holding) in the
assessment list
4. (a) Name(s) of owner(s) with
father's or husband's name(s)
- (b) Name's of occupier(s) with
father's or husbands name(s)
5. Area covered by building/land—
 - (a) by building ..
 - (i) Masonry buildings
 - (ii) Semi-pucca
 - (iii) Kutcha
 - (iv) Total
 - (b) by vacant land
 - (i) Tanks/Ditches
 - (ii) Khal
 - (iii) Garden
 - (iv) Kutcha Privy
 - (v) Other use
6. Description of building
(To be furnished in the
Sheet attached hereto).

(Signature of person making the return)

[To be filled up by the Assessor]

7. New number, if any,
allotted to the
building/land (holding).....

8. Annual value determined
by the Assessor.

	Residential building.	Godown/ Workshop.	Vacant land (if separately assessed.)	Total.
(a) Owner's possession ..				
(b) Occupier's possession ..				

	Total			

9. Assessor's remarks showing
the basis of determination
of annual value together
with brief reasons why the
assessment differs, if it does,
from the assessment of simi-
lar property in the same area
or street.

FORM C

(see rule 23)

Municipal Corporation Assessment list

for the year

Serial No.	Name of the street in which the building/land is situated.	Number of the building/land.	Description of the building/land.	Annual value of the building/land.
1	2	3	4	5

Name of the owner.	Amount of tax payable for the year.	Amount of quarterly instalment.	Any other particulars.	Remarks.
6	7	8	9	10

FORM 'D'

(see rule 40(2))

On behalf ofMunicipal Corporation.
Receipt for tax on the transfer of immovable property situated within Municipal Corporation.

(Duplicate to be filed by carbon process)

Serial No. of receipt.....

Serial No. of deed.....

Deed No.....

Received from.....

Value of deed.....

Amount of tax received.....

Clerk-in-charge.

Date.....

Signature of the Registering

Officer with date.

Registration Office.

FORM 'E'

[see rule 40(3)]

Collection Register of Tax on the transfer of immovable property situated within Municipal Corporation.

On behalf ofMunicipal Corporation(Name of the Registration Office.)

Date 1	From whom received. 2	Sl. No. of receipt and deed No. 3	Value of Deed. 4	Amount of tax realised. 5	Remarks 6
			Taka Paisha	Taka Paisha	

Clerk-in-charge.

Date

Signature of the Registering Officer with date.

FORM 'F'

[see rule 40(5)]

Cash Book of Tax on the transfer of immovable property situated within Municipal Corporation for the year

On behalf of Municipal Corporation

..... (Name of the Registration Office).

Receipts				Expenditure				Remarks	
Date	Amount received	Serial No. of receipt in the receipt book	Daily total	Remarks	Amount remitted to treasury/sub-treasury/bank	Chalan No.	Amount deducted as percentage deduction		Total of columns 7 and 9
1	2 Taka poisha	3	4 Taka poisha	5 6	7 Taka poisha	8	9	10 Taka poisha	11

Total Receipts

Opening Balance

Grand Total

Clerk-in-charge.

Date

Total Expenditure

Closing Balance

Grand Total

.....
Signature of the Registering
Officer with date.

Original

FORM 'G'

[Rule 40 (6)]

On behalf ofMunicipal Corporation Chalan Account No.ofTreasury/Bank.
Dated198

By whom brought.	Description of items.	Amount.
		Taka poisha
		Total
Notes as per back coins		Taka Poisha
		Total

Treasurer/Cashier

Examined and entered. Accountant.
No.of the Registration

Office at

Date

Signature of the Registering Officer with date.

Duplicate

FORM 'G'

[see rule 40 (6)]

On behalf ofMunicipal Corporation Chalan Account No.ofTreasury/Bank.
Dated198

By whom brought.	Description of items.	Amount.
		Taka poisha
		Total
Notes as per back coins		Taka Poisha
		Total

Treasurer/Cashier

Examined and entered. Accountant.
No.of the Registration

Office at

Date

Signature of the Registering Officer with date.

Triplicate

FORM 'G'

[see rule 40 (6)]

On behalf ofMunicipal Corporation Chalan Account No.ofTreasury/Bank.
Dated198

By whom brought	Description of items.	Amount
		Taka poisha
		Total
Notes as per back coins		Taka poisha
		Total

Treasurer/Cashier

Examined and entered. Accountant
No.of the Registration.

Office at

Date

Signature of the Registering Officer with date.

FORM 'H'

[see rule 40 (7)]

Monthly Statement of Remittance to Treasury/ Sub-treasury/Bank of Collections of Tax on the transfer of immovable property situated within Municipal Corporation for the month of198 .

On behalf ofMunicipal Corporation

.....Name of the Registration Officer.

Date of remittance.	Name of the Treasury/Sub-treasury/Bank of deposit.	Chalan No.	Amount remitted.	Total	Remarks
1	2	3	4	5	6
			Taka Poisha	Taka Poisha	

Signature of the Registering Officer with date.

মিউনিসিপ্যাল কর্পোরেশন

প্যাড নং _____

ক্রমিক নং _____

(ফর্ম 'আই')

[88(১)নং বিধি দেখুন]

১৯৮৬ সনের মিউনিসিপ্যাল কর্পোরেশন ট্যাক্সেশন বিধিমালার ৪৪(১)বিধি অনুসারে প্রবেশন,
ট্রেড ও কলিং-এর লাইসেন্স-এর জন্য দরখাস্ত।

- ১। দরখাস্তকারীর নাম :
- ২। পিতা/স্বামীর নাম :
- ৩। দরখাস্তকারীর বর্তমান ঠিকানা :
- ৪। ব্যবসা প্রতিষ্ঠান/কারখানা/কোম্পানীর নাম :
- ৫। প্রতিষ্ঠান/কারখানা/কোম্পানীর ঠিকানা :
- ৬। প্রতিষ্ঠান/কারখানা/কোম্পানীটি সীমাবদ্ধ :
(লিমিটেড) কি না? (প্রতিষ্ঠানটি সীমাবদ্ধ
হইলে সংগে মেনোরেগডাম অব আর্ট-
ক্যালস ও ব্যালেন্স সীট দাখিল করিতে
হইবে)।
- ৭। অনুমোদিত/পরিশোধিত মূলধন (কেবল :
মাত্র সীমাবদ্ধ প্রতিষ্ঠানের জন্য প্রযোজ্য)।
- ৮। আয় কর দেওয়া হয় কি না? :
- ৯। কর্মচারীর সংখ্যা—
(ক) কারখানার নক্সা :
(খ) প্রস্তাবিত কারখানার আশে পাশে :
রাস্তার ও বসত বাড়ীর অবস্থান দেখিয়ে
নক্সা।
- ১০। কারখানা/কোম্পানীতে ব্যবহার করিতে :
ইচ্ছুক মেশিনের বিস্তারিত বিবরণ।
- ১১। ইহা বিদ্যৎ অথবা ডিজেল তৈল দ্বারা পরি- :
চালিত কি না?
- ১২। মোটর দ্বারা পরিচালিত হইলে, মোটরের :
বিস্তারিত বিবরণ।

১৩। ব্যবসা (কারখানা/কোম্পানী) চালু করিবার :
তারিখ।

১৪। কারখানার/কোম্পানীর উৎপাদিত দ্রব্যের :
ধরণ।

১৫। কারখানার/কোম্পানীর স্থানটি নিজের না :
ভাড়ার।

(স্থানটি নিজের হইলে, পৌর কর্পোরেশনের
হাল নাগাদ ট্যাক্সের রসিদ এবং ভাড়ার হইলে
ভাড়ার রশিদ দাখিল করিতে হইবে)।

আমি নিম্নস্বাক্ষরকারী এই মর্মে ঘোষণা করিতেছি যে, উল্লেখিত বিবরণী আমার জ্ঞান
মতে নির্ভুল এবং সত্য। উপরোক্ত বিবরণের মধ্যে যদি কোন অসত্য অথবা অসমাপ্ত বিবরণ
প্রমাণিত হয় তবে উক্ত লাইসেন্স বাতিলের যে কোন ব্যবস্থা ঢাকা মিউনিসিপ্যাল কর্পোরেশন
গ্রহণ করিতে পারিবে। আমি অঙ্গীকার করিতেছি যে, পৌর কর্পোরেশনের আইন, বিধি,
বাই-ল এবং নির্দেশ মানিতে বাধ্য থাকিব। আমি পৌর কর্পোরেশনের ট্রেড লাইসেন্স সম্পর্কিত
লাইসেন্স প্রদত্ত সমস্ত শর্তাবলী মানিয়া চলিতে বাধ্য থাকিব।

তারিখ ————— ১৯৮ ইং।

.....
'দরখাস্তকারীর স্বাক্ষর।

মূল্য :

মিউনিসিপ্যাল কর্পোরেশন

প্যাড নং _____

ক্রমিক নং _____

(করম 'জে')

[৪৪(১)নং বিধি দেখুন]

১৯৮৬ সনের মিউনিসিপ্যাল কর্পোরেশনস ট্যাক্সেশন বিধিমালার ৪৪(১) বিধি অনুযায়ী প্রফেশন, ফ্রেড ও কলিং-এর লাইসেন্স-এর জন্য দরখাস্ত।

- ১। দরখাস্তকারীর নাম :
- ২। পিতা/স্বামীর নাম :
- ৩। স্থানীয় ঠিকানা :
- ৪। স্থায়ী ঠিকানা :
- ৫। চেম্বার-এর ঠিকানা :
- ৬। পেশার ধরণ :
- ৭। পেশা আরম্ভ করিবার তারিখ :
- ৮। আবেদনকারী উক্ত পেশার কোন সরকারী :
স্বত্বের কর্নরত থাকিলে তাহার বিবরণ।
- ৯। আয় কর দেওয়া হয় কি না :

আমি ঘোষণা করিতেছি যে উল্লিখিত বিবরণী আমার জ্ঞান মতে নির্ভুল ও সত্য। যদি ভবিষ্যতে উক্ত বিবরণীতে কোন অসত্য তথ্য প্রকাশ পায় তবে উক্ত লাইসেন্স বাতিল বলিয়া ধরা হইবে।

তারিখ

.....

দরখাস্তকারীর স্বাক্ষর।

- ১। লাইসেন্স ইন্সপেক্টরের মন্তব্য :

মুদ্রা :

মিউনিসিপ্যাল কর্পোরেশন

প্যাড নং.....

ক্রমিক নং.....

(ফরম 'কে')

[৪৪(১)নং বিধি দেখুন]

১৯৮৬ সনের মিউনিসিপ্যাল কর্পোরেশন ট্যাক্সেশন বিধিমালা ৪৪(১) বিধি অনুসারে
প্রবেশন, ট্রেড ও কমিং-এর লাইসেন্স-এর জন্য দরখাস্ত।

- ১। দরখাস্তকারীর নাম :
- ২। পিতা/স্বামীর নাম :
- ৩। স্থানীয় ঠিকানা :
- ৪। স্থায়ী ঠিকানা :
- ৫। ব্যবসা/প্রতিষ্ঠানের নাম :
- ৬। ব্যবসার স্থান :
- ৭। প্রতিষ্ঠান/কারখানা/কোম্পানীটি সীমাবদ্ধ :
 (লিমিটেড) কি না ?
 (প্রতিষ্ঠানটি সীমাবদ্ধ হইলে সংশ্লিষ্ট মোবাইল/মোরেন্ডাম অব আর্টিক্যালস ও ব্যালেন্স শীট দাখিল করিতে হইবে।)
- ৮। অনুমোদিত/পরিশোধিত মূলধন (কেবল- :
 মাত্র লিমিটেড প্রতিষ্ঠানের জন্য প্রযোজ্য।)
- ৯। ব্যবসা আরম্ভ করিবার তারিখ :
- ১০। কি ধরনের ব্যবসা :
- ১১। ব্যবসার স্থান নির্ধারণ না ভাড়া :
 (স্থানটি নির্ধারণ হইলে পৌর কর্পোরেশনের
 হাল নাগাদ ট্যাক্সের রশিদ এবং ভাড়া
 হইলে ভাড়ার রশিদ দাখিল করিতে
 হইবে।)
- ১২। আয় কর দেওয়া হয় কি না ? :

আমি ঘোষণা করিতেছি যে, উল্লিখিত বিবরণী আমার জ্ঞান মতে নির্ভুল ও সত্য। উপ-
 ব্রোক্ত বিবরণের মধ্যে যদি কোন অসত্য অথবা অসঙ্গত বিবরণ প্রমাণিত হয় তবে উক্ত
 লাইসেন্স বাতিলের যে কোন ব্যবস্থা মিউনিসিপ্যাল কর্পোরেশন গ্রহণ করিতে পারিবে।
 আমি অঙ্গীকার করিতেছি যে, পৌর কর্পোরেশনের আইন, বিধি, বাই-ল এবং নির্দেশ মানিতে
 বাধ্য থাকিব। আমি পৌর কর্পোরেশনের ট্রেড লাইসেন্স সম্পর্কিত লাইসেন্স প্রদত্ত সমস্ত
 শর্তাবলী মানিয়া চলিতে বাধ্য থাকিব।

তারিখ:

দরখাস্তকারীর স্বাক্ষর।

১। লাইসেন্স ইন্সপেক্টরের তদন্ত বিবরণী:

মূল্য:

মুদ্রা কপি (অফিসের জন্য)

ফরম 'এল'

..... নিউনিপিয়াল কর্পোরেশন,
(প্রকেশন/ট্রেড/কমিঃ হাইস্কোপ)
[৪৪(৩) নং বিবি দেখুন]

হাইস্কোপ নম্বর:

এলাকা:

মালিক/স্বরাধিকারতার নাম:

কার্যের নাম:

ঠিকানা:

ব্যবসার ধরণ:

হাইস্কোপের বোর্ড:

হাইস্কোপ কি বাবদ:

সেই টাকার পরিমাণ (কথাম ও অংকে)

তারিখ:

.....

স্বরাধিকারতার স্বাক্ষর।

গীতমোহর]

প্রশাসক/সেবার

..... নিউনিপিয়াল কর্পোরেশন।

বাংক স্ক্রল নং

.....

বাংক কর্তৃপক্ষের স্বাক্ষর।

মিটার কপি (বাংক সুরক্ষণের জন্য)

ফরম 'এল'

..... নিউনিপিয়াল কর্পোরেশন,
(প্রকেশন/ট্রেড/কমিঃ হাইস্কোপ)
[৪৪(৩) নং বিবি দেখুন]

হাইস্কোপ নম্বর:

এলাকা:

মালিক/স্বরাধিকারতার নাম:

কার্যের নাম:

ঠিকানা:

ব্যবসার ধরণ:

হাইস্কোপের বোর্ড:

হাইস্কোপ কি বাবদ:

সেই টাকার পরিমাণ (কথাম ও অংকে)

তারিখ:

.....

স্বরাধিকারতার স্বাক্ষর।

গীতমোহর

প্রশাসক/সেবার

..... নিউনিপিয়াল কর্পোরেশন।

বাংক স্ক্রল নং

.....

বাংক কর্তৃপক্ষের স্বাক্ষর।

অর্থ প্রদানকারীর কপি

ফরম 'এল'

..... নিউনিপিয়াল কর্পোরেশন,
(প্রকেশন/ট্রেড/কমিঃ হাইস্কোপ)
[৪৪(৩) নং বিবি দেখুন]

হাইস্কোপ নম্বর:

এলাকা:

নামোগ্রাম

গীল

১৯৮৬ইং সনের..... নিউনিপিয়াল কর্পোরেশন ট্যাক্সেশন
বিভিন্যায় ৪৪ বিবি অনুযায়ী প্রতিষ্ঠান/কারখানা/কোম্পানীর জন্য
অনুলেখন পত্র নিম্নে বর্ণিত ব্যক্তি/প্রতিষ্ঠানের অনুকূলে দেওয়া হইল
মাসের মেয়াদ ১৯৮..... সনের জুন পর্যন্ত বরবৎ থাকিবে।

নাম:

পিতা/মালিকের নাম:

ঠিকানা:

ব্যবসার ধরণ:

হাইস্কোপ কি: (ক) চরজি

(খ) বকেয়া

..... টাকা মাত্র।

এই হাইস্কোপ ৩০শে জুন ১৯৮..... সন পর্যন্ত বৈধ।

বিঃদ্রঃ—বাংক টাকা জন্য সাপেক্ষে এই হাইস্কোপ বরবৎ হইবে এবং
অপর পৃষ্ঠায় বর্ণিত শর্তাবলী যে কোন শর্ত ভঙ্গের দ্বারা
হাইস্কোপ বাতিল বলিয়া গণ্য করা হইবে।

..... প্রশাসক/সেবার,
হাইস্কোপ পরিদপ্তর। বাংকের গীল ও স্বাক্ষর। নিউনিপিয়াল কর্পোরেশন।

শতাব্দী

- (ক) এই লাইসেন্সধারীকে লাইসেন্স প্রদত্ত স্থানের জন উর্ধ্বাধিকারিত নামকরণ, দখল স্বত্ব, ভাড়াটিয়া স্বত্ব, মালিকানা স্বত্ব বা ত্রি ধরণের কোন স্বত্ব প্রমাণের ক্ষেত্রে এই লাইসেন্স ব্যবহার করা থেকে নিবৃত্ত করা গেল। এই লাইসেন্স প্রাপ্তিতে লাইসেন্স প্রাপ্ত স্থানের উল্লেখিত কোন স্বত্ব বা স্বার্থ প্রমাণের বেলায় প্রযোজ্য নহে। লাইসেন্স মঞ্জুরীর পর লাইসেন্সধারী ইহার সমস্ত বকেয়া কর/ফি প্রদানে বাধ্য থাকিবে।
- (খ) কোন গোপন করা তথ্য পরে গোচরীভূত হইলে এই লাইসেন্স বহাল থাকিবে না।
- (গ) এই লাইসেন্স কোন ব্যক্তি বা স্থানের নামে অপরিবর্তন যোগ্য।
- (ঘ) কর্পোরেশন কর্তৃপক্ষের নিকট হইতে পূর্বে অনুমোদন ব্যতীত কোন রকম পরিবর্তন, পরিবর্ধন বা ব্যবহার ধরণ বদল করা যাইবে না।
- (ঙ) উপরোক্ত যে কোন শর্ত ভংগের জন্য এই লাইসেন্স বাতিল বলিয়া গণ্য হইবে।

প্রশাসক/সেয়র,
লাইসেন্স পরিদর্শক। ... বিভূতিনিপ্যাল কর্পোরেশন।

মূল কপি (জালিগের জন্য)

করন 'এম'

..... নিউনিপ্যাল করপোরেশন
(প্রাকেশন/হিউ/কলিং লাইসেন্স)
[88(৩) নং বিধি দেখুন]

লাইসেন্স নম্বর:

এলাকা:

বালিক/করপাতার নাম:

কার্কেইর নাম:

ঠিকানা:

ব্যবসার ধরণ:

লাইসেন্সের মেয়াদ:

লাইসেন্স কি বাবদ:

সেই টাকার পরিমাণ (কথার ও অংকে)

তারিখ:

..... করপাতার স্বাক্ষর।

গীলমোহর

পূর্ণানন্দ/সেহর,

..... নিউনিপ্যাল করপোরেশন।

বাংক সফল নং

.....

বাংক কর্তৃপক্ষের স্বাক্ষর।

করন 'এম'

(দ্বিতীয় কপি বাংলাকে সরক্বারের জন্য)
..... নিউনিপ্যাল করপোরেশন
(প্রাকেশন/হিউ/কলিং লাইসেন্স)
[88(৩) নং বিধি দেখুন]

লাইসেন্স নম্বর:

এলাকা:

বালিক/করপাতার নাম:

কার্কেইর নাম:

ঠিকানা:

ব্যবসার ধরণ:

লাইসেন্সের মেয়াদ:

লাইসেন্স কি বাবদ:

সেই টাকার পরিমাণ (কথার ও অংকে)

তারিখ:

..... করপাতার স্বাক্ষর।

গীলমোহর

পূর্ণানন্দ/সেহর,

..... নিউনিপ্যাল
করপোরেশন।

বাংক সফল নং

.....

বাংক কর্তৃপক্ষের স্বাক্ষর।

অর্থ প্রদানকারীর কপি

করন 'এম'

..... নিউনিপ্যাল করপোরেশন
(প্রাকেশন/হিউ/কলিং লাইসেন্স)
[88(৩) নং বিধি দেখুন]

লাইসেন্স নম্বর:

এলাকা:

বনোয়ারান

গীন

১৯৮৬ ইং সনের নিউনিপ্যাল করপোরেশন ট্যাকেশন
বিবিধানার ৪৪ বিধি অনুযায়ী ব্যবসার জন্য অনুমোদন পত্র নিম্নে
বর্ণিত ব্যক্তি/প্রতিষ্ঠানের অনুকূলে দেওয়া হইল যাহার মেয়াদ
১৯৮..... সনের জুন পর্যন্ত বরবৎ থাকিবে।

নাম:

পিতা/পালকের নাম:

ঠিকানা:

ব্যবসার ধরণ:

লাইসেন্স কি: (ক) চলাতি

(খ) বকেয়া

..... কথার টাকার মাত্র।

এই লাইসেন্স ৩০শে জুন ১৯৮..... সন পর্যন্ত মেয়াদী।

নিঃক্র: বাংলাকে টাকা জমা সাপেক্ষে এই লাইসেন্স বলবৎ হইবে এবং
অপর পৃষ্ঠায় বর্ণিত শর্তাবলীর যে কোন শর্ত ভংগের দরুন
লাইসেন্স বাতিল বনিয়া গণ্য করা হইবে।

..... পূর্ণানন্দ/সেহর,
লাইসেন্স পরিদপ্তর। বাংকের গীল ও স্বাক্ষর।----- নিউনিপ্যাল করপোরেশন।

শর্তাবলী

- (ক) এই লাইসেন্সধারীকে লাইসেন্স প্রদত্ত স্থানের জন্য উপস্থাপিত নামকরণ, দখল স্বত্ব, ভাড়াটিয়া স্বত্ব, মালিকানা স্বত্ব বা ঐ ধরনের কোন স্বত্ব প্রমাণের ক্ষেত্রে এই লাইসেন্স ব্যবহার করা থেকে নিবৃত্ত করা গেল। এই লাইসেন্স প্রাপ্তিতে লাইসেন্স প্রাপ্ত স্থানের উল্লেখিত কোন স্বত্ব বা স্বার্থ প্রমাণের বেলায় প্রযোজ্য নহে। লাইসেন্স মঞ্জুরীর পর লাইসেন্সধারী ইহার সমস্ত বকেয়া কর/ফি প্রদানে বাধ্য থাকিবে।
- (খ) কোন গোপন করা তথ্য পরে গোচরীভূত হইলে এই লাইসেন্স বহাল থাকিবে না।
- (গ) এই লাইসেন্স কোন ব্যক্তি বা স্থানের নামে অপরিবর্তন যোগ্য।
- (ঘ) কর্পোরেশন কর্তৃপক্ষের নিকট হইতে পূর্ব আ মোদন ব্যতীত কোন রকম পরিবর্তন, পরিবর্ধন বা ব্যবসার ধরণ বদল করা যাইবে না।
- (ঙ) উপরোক্ত যে কোন শর্ত ভংগের জন্য এই লাইসেন্স বাতিল বলিয়া গণ্য হইবে।

প্রশাসক/মেয়র,

লাইসেন্স পরিকর্ষক নিউনিসিপ্যাল কর্পোরেশন।

<u>মূল কপি (অফিসের জন্য)</u>	<u>দ্বিতীয় কপি (ব্যাংকে সরবরখের জন্য)</u>	<u>অর্থ প্রদানকারীর কপি</u>
<u>ফরম 'এন'</u>	<u>ফরম 'এন'</u>	<u>ফরম 'এন'</u>
..... নিউনিগিপ্যাল কর্পোরেশন, (প্রফেশন/ট্রেড/কলিং/নাইলেঙ্গ) [৪৪(৩) নং বিধি দেখুন]	..... নিউনিগিপ্যাল কর্পোরেশন, (প্রফেশন/ট্রেড/কলিং/নাইলেঙ্গ) [৪৪(৩) নং বিধি দেখুন]	..... নিউনিগিপ্যাল কর্পোরেশন, (প্রফেশন/ট্রেড/কলিং/নাইলেঙ্গ) [৪৪(৩) নং বিধি দেখুন]
নাইলেঙ্গ নম্বর :	নাইলেঙ্গ নম্বর :	নাইলেঙ্গ নম্বর :
এলাকা :	এলাকা :	এলাকা :
মালিক/স্বরনাতায় নাম :	মালিক/স্বরনাতায় নাম :	স্বনোগ্রাম
ফর্মের নাম :	ফর্মের নাম :	গীত
প্রিকানা :	প্রিকানা :	
ব্যবসায় ধরণ :	ব্যবসায় ধরণ :	
নাইলেঙ্গের মেসার্স :	নাইলেঙ্গের মেসার্স :	
নাইলেঙ্গ কি ব্যবস :	নাইলেঙ্গ কি ব্যবস :	১৯৬৬ ইং সনের নিউনিগিপ্যাল কর্পোরেশন ট্যাকসেশন বিধিমালায় ৪৪ বিধি অনুযায়ী পেশার অনুমোদন পত্র/নিম্নে বর্ণিত স্বাক্ষিত/শ্রুতিগানের অনুকূলে দেওয়া হইল যাহার মেসার্স ১৯৮... সনের জুন পর্যন্ত বলবৎ থাকিবে।
যেই টাকার পরিমাণ (কথা ও অংকে) :	যেই টাকার পরিমাণ (কথা ও অংকে) :	
তারিখ :	তারিখ :	
..... স্বরনাতায় ব্যাংক	..... স্বরনাতায় ব্যাংক	
নীলমেসার	গীতের	
..... প্রদানক/সেবর, নিউনিগিপ্যাল কর্পোরেশন।	..... প্রদানক/সেবর, নিউনিগিপ্যাল কর্পোরেশন।	
ব্যাংক স্বাক্ষর নং	ব্যাংক স্বাক্ষর নং	
..... ব্যাংক কর্তৃপক্ষের স্বাক্ষর।	..... ব্যাংক কর্তৃপক্ষের স্বাক্ষর।	এই নাইলেঙ্গ ৩০শে জুন ১৯৮... সন পর্যন্ত মেসার্সী।
ব্যাংক স্বাক্ষর নং	..... ব্যাংক কর্তৃপক্ষের স্বাক্ষর।	বিঃ দ্রঃ ব্যাংকে টাকা জমা সাপেক্ষে এই নাইলেঙ্গ বলবৎ হইবে এবং অপর পূর্গাম বর্ণিত শর্তাবলীর যে কোন শর্ত ভংগের দরুন নাইলেঙ্গ বাতিল বলিয়া গণ্য করা হইবে।
..... প্রদানক/সেবর, নিউনিগিপ্যাল কর্পোরেশন।	..... ব্যাংকের সিল ও স্বাক্ষর।	..... প্রদানক/সেবর, নিউনিগিপ্যাল কর্পোরেশন।

শত বলী

- (ক) এই লাইসেন্সধারীকে লাইসেন্স প্রস্তুত স্থানের জন্য উপস্থাপিত নামকরণ, দখল স্বত্ব, ভাড়াটিয়া স্বত্ব, মালিকানা স্বত্ব বা ঐ ধরনের কোন স্বত্ব প্রনাগের ক্ষেত্রে এই লাইসেন্সে ব্যবহার করা থেকে নিবৃত্ত করা গেল। এই লাইসেন্সে প্রাপ্তিতে লাইসেন্স প্রাপ্ত স্থানের উল্লিখিত কোন স্বত্ব বা স্বার্থ প্রনাগের বেলায় প্রযোজ্য নহে। লাইসেন্সে নথ্যায় পর লাইসেন্সধারী ইহার সমস্ত বকেয়া কর/কি প্রদানে বাধ্য থাকিবে।
- (খ) কোন গোপন করা তথ্য পরে গোচরীভূত হইলে এই লাইসেন্সে বহাল থাকিবে না।
- (গ) এই লাইসেন্স কোন ব্যক্তি বা স্থানের নামে অপরিবর্তন যোগ্য।
- (ঘ) কর্পোরেশন কর্তৃপক্ষের নিকট হইতে পূর্ব অনুমোদন ব্যতীত কোন রকম পরিবর্তন, পরিবর্ধন বা ব্যবহার ধরণ বদল করা যাইবে না।
- (ঙ) উপরোক্ত যে কোন শর্ত ভংগের জন্য এই লাইসেন্স বাতিল বলিয়া গণ্য হইবে।

প্রশাসক/নেয়র,

লাইসেন্স পরিদপ্তর। . . . মিউনিসিপ্যাল কর্পোরেশন।

মিউনিসিপ্যাল কর্পোরেশন

প্যাড নং.....

ক্রমিক নং.....

(ফর্ম 'ও')

[৪৩(৬) নং বিধি দেখুন]

শ্রুফেশন/ট্রেড/কলিং লাইসেন্সে নবায়নের জন্য আবেদন পত্র

- ১। আবেদনকারীর নাম.....
- ২। পিতা/স্বামীর নাম.....
- ৩। স্থায়ী ঠিকানা.....
- ৪। দোকান/কার্‌মের নাম.....
- ৫। ব্যবসার স্থান (ঠিকানা).....
- ৬। ব্যবসার ধরণ.....
- ৭। ব্যবসায় বিনিয়োগকৃত/পরিশোধিত মূলধন.....
(কেবল লিমিটেড প্রতিষ্ঠানের বেলায় প্রযোজ্য)
- ৮। পূর্বের লাইসেন্স নম্বর ও মেয়াদ.....
(কপি সংযুক্ত করিতে হইবে)
- ৯। ব্যবসার ধরণের/নালিকানার কোন রকম পরিবর্তন বা পরিবর্ধন করার প্রয়োজন হইলে তাহার বিস্তারিত তথ্য.....

আমি নিম্নস্বাক্ষরকারী এই মর্মে ঘোষণা করিতেছি যে, উল্লেখিত বিবরণী আমার জ্ঞানমতে নির্ভুল এবং সত্য। উপরোক্ত বিবরণের মধ্যে যদি কোন অসত্য অথবা অসমাপ্ত বিবরণ প্রমাণিত হয় তবে উক্ত লাইসেন্স বাতিলের যে কোন ব্যবস্থা চাকা মিউনিসিপ্যাল কর্পোরেশন গ্রহণ করিতে পারিবে। আমি অঙ্গীকার করিতেছি যে পৌর কর্পোরেশনের আইন, বিধি, বাই-ল এবং নির্দেশ মানিয়া নিতে বাধ্য থাকিব। আমি পৌর কর্পোরেশনের ট্রেড লাইসেন্স সম্পর্কিত লাইসেন্সে প্রদত্ত সমস্ত শর্তাবলী মানিয়া চলিতে বাধ্য থাকিব।

তারিখ:

দরখাস্তকারীর স্বাক্ষর।

বিঃ দ্র: প্রতিষ্ঠানটি সীমিত হইলে সংগে মোমোরেণ্ডাম অফ আর্টিক্যালস ও ব্যালেন্স
শীট দাখিল করিতে হইবে।

অফিসের ব্যবহারের জন্য:

মূল্য:

By order of the President
HUSAIN AHMED
Secretary.