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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 8th December 1983

No. S.R.O. 474-L/83/S-XI/3R-3/83/147.—In exercise of the powers conferred by section 57 of the Local Government (Upazila Parishad and Upazila Administration Reorganisation) Ordinance, 1982 (LIX of 1982), the Government is pleased to make the following rules, namely:—

THE UPAZILA PARISHAD (TAXATION) RULES, 1983

1. **Short title.**—These rules may be called the Upazila Parishad (Taxation) Rules, 1983.

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

- (a) "Form" means a Form in the First Schedule annexed to these rules;
- (b) "month" means a calendar month;
- (c) "Ordinance" means the Local Government (Upazila Parishad and Upazila Administration Reorganisation) Ordinance, 1982 (LIX of 1982).
- (d) "Schedule" means a schedule annexed to these rules.

(8777)

Price : Taka 1.00

3. **Ceiling of taxes, etc.**—No tax, rate, toll or fee leviable under section 42 of the Ordinance shall exceed the limit laid down in the Second and Third Schedules.

4. **Manner of levying taxes, etc.**—(1) All proposals for levy of any tax, rate, toll or fee under section 42 of the Ordinance shall be considered by the Parishad in a special meeting.

(2) The Parishad shall publish the proposal by affixing a copy thereof on some conspicuous place in its office and in the offices of the Union Parishads and also in such other manner as it deems fit.

(3) Persons affected by the proposed levy may, within fifteen days from the date of publication of the proposal, make suggestions or lodge objections which may be taken into consideration by the Parishad.

(4) The Parishad 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 Parishad decides to proceed with the proposal, it shall submit the proposal for levy of the tax, toll or fee to the Government for sanction.

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

- (i) the name of the tax, rate, toll or fee;
- (ii) the rate or rates at which it is proposed to be levied ;
- (iii) the annual estimated receipt ;
- (iv) the person, property or goods which will be subject to the tax, rate, toll or fee;
- (v) the object of levying the tax, rate, toll or fee;
- (vi) 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. **Procedure where the Government has sanctioned any levy by general or special order.**—Notwithstanding anything contained in rules 4 and 5, where the Government has sanctioned the levy of any tax, rate, toll or fee by any general or special order under section 42 of the Ordinance, the proposal for such levy shall not be required to be submitted to the Government for sanction.

7. **Notification of levy.**—After the Government has sanctioned the levy of a tax, rate, toll or fee, the Parishad shall notify it by affixing a copy thereof on some conspicuous place in its office and in the offices of the Union Parishads and also in such other manner as it deems fit.

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

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

9. **Hearing and disposal of petitions.**—(1) A petition presented to the Parishad under rule 8 shall be heard and disposed of, within one month of the receipt thereof, by a Review Committee.

(2) A Review Committee shall consist of the Chairman of the Parishad and two representative members to be nominated by the Parishad.

(3) The decision of the Review Committee shall be final.

10. **Final list of assessment and its duration.**—After the petitions are disposed of by the Review Committee, a final assessment list shall be prepared and signed by the Chairman and such list shall remain valid until a fresh list is prepared after three years.

11. **Licence.**—(1) No person shall carry on any profession, trade, calling or business specified in the first column of the second schedule without a licence from the Parishad :

Provided that a person carrying on such profession, trade, calling or business at the time of commencement of these rules may, for carrying on the same, obtain a licence under this rule within three months from the date of such commencement.

(2) Any person requiring any licence under sub-rule (1) shall file an application to the Parishad stating therein the profession, trade, calling or business for which the licence is required.

(3) An application under sub-rule (2) shall be accompanied by the fee specified in the second column of the second schedule.

(4) The Parishad shall grant a licence to the applicant in Form C within one month of the receipt of the application.

(5) A licence shall remain valid for one calendar year and shall be renewable.

(6) An application for renewal of a licence shall be made within 31st January of the next following year and shall be accompanied by the fee payable for the licence.

12. **Tolls.**—(1) If any bridge is constructed or a ferry is maintained by a Parishad, it may impose and collect such tolls on the bridge or ferry, as the case may be, not exceeding the maximum specified in the Third Schedule.

(2) The Parishad may collect tolls by leasing out its bridges and ferries but, in no case, the rate shall exceed the maximum specified in the Third Schedule.

(3) All Government vehicles shall be exempted from the levy of tolls on bridges and ferries.

13. **Arrangement for collection of tax, etc.**—(1) A Parishad may make arrangement for collection of taxes, rates, tolls or fees levied by it as well as its other dues under the Ordinance by appointing assessor-cum-collector either on payment of monthly salary or on payment of certain percentage of commission to be fixed by the Parishad.

(2) The Parishad shall issue a bill of demand to a person assessed to a tax, rate, toll or fee stating therein the date by which the same shall be paid.

(3) Any person assessed to any tax, rate, toll or fee may instead of making payment to the office of the Parishad, pay the tax, rate, toll or fee on demand to any person authorised to collect the same outside the office premises.

(4) A Parishad shall grant receipt of sums received by it.

(5) The receipt shall contain the amount paid and the account thereof, and it shall be deemed to be properly signed if it bears a facsimile of the signature of the Chairman stamped thereupon.

(6) The receipt shall also be signed by the person authorised by the Parishad to collect taxes, rates, tolls or fees at the time of receiving payment and if payments are made through any bank specified by the Parishad, such bank shall grant receipt for sums received by it.

14. Recovery of arrears of taxes, etc.—(1) If any person fails to pay any tax, rate, toll or fee within the specified time, the Parishad shall cause a list of such arrears to be prepared and shall display it on the notice board of the Parishad.

(2) On the expiry of fifteen days from the date on which the arrear list is so displayed, the Parishad may proceed to recover the arrears as a public demand or where it has been empowered under sub-section (3) of section 45 of the Ordinance, to follow the procedure laid down therein, it may proceed to recover the amount due by distress and sale of movable property belonging to the persons concerned or by attachment and sale of the immovable property belonging to them.

15. Power under sub-section (3) of section 45 by whom to be exercised.—

(1) The power to recover arrears of taxes, rates, tolls or fees under sub-section (3) of section 45 of the Ordinance shall be exercised by the Chairman.

(2) The Chairman shall issue the warrant of distress and sale of movable property or as the case may be, make the order of attachment and sale of immovable property.

(3) The Upazila Nirbahi Officer or any other salaried employee of the Parishad duly authorised by the Chairman in this behalf shall execute the warrant or the order, as the case may be.

16. Distress and sale of movable property how to be made.—(1) The person authorised under sub-rule (3) of rule 15 may normally require the defaulter to pay 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 therefor to the defaulter:

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

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

(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 person charged with 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 arrear and the cost before the sale.

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

(5) When the value of the attached property is estimated to be more than one hundred taka or the property is not of a perishable nature, the person effecting the distraint may entrust it to a 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 not zimmandar is forthcoming, the property shall be deposited at the office of the Parishad.

(6) The person 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 zimmandar if any, and shall announce the fact in the locality by beat of drum.

(7) On the date and at the time fixed by the person effecting the distraint, the property shall be put to public auction at the Parishad Office by the Upazila Nirbahi Officer or if the place of auction is away from the Parishad Office, by any person authorised by the Chairman under sub-rule (3) of rule 15 to do so.

(8) The auction shall take place in presence of at least two members of the Parishad :

Provided that no Chairman, member, officer or employee of the Parishad shall be entitled to bid for the property in his own name or in the name of any other person.

(9) The sale-proceeds will be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale and the balance, if any, will be refunded to the defaulter; and in case, the defaulter is not present, the amount will be credited to the fund of the Parishad from where it can be claimed by the defaulter within one year, after which it would be forfeited to the fund of the Parishad.

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

17. Authorised persons may break open door.—The person charged with the execution of 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 appropriate to women, except after reasonable notice and opportunity given to enable the women to remove to some part of the premises where their privacy may be preserved.

18. **Sale of movable property beyond the limit of Upazila.**—If a Parishad is unable to recover any arrear with cost under rule 16 by distraint and sale of the property of a defaulter within the Upazila and if the defaulter has any movable property outside the limit of the Upazila, the Chairman may issue a warrant to the Chairman of any other Parishad for distress and sale of any such movable property or effect belonging to the defaulter within any other part of his own jurisdiction; and the Chairman concerned shall endorse the warrant and cause it to be executed in the manner laid down in these rules and the amount, if realised, to be remitted to the Chairman of the Parishad at whose instance the proceedings were instituted.

19. **Account of distress and sale.**—The Parishad shall cause a regular account to be kept of all distresses issued and sales made for the recovery of arrear of taxes, rates, tolls and fees.

20. **Attachment and sale of immovable property.**—(1) Where any arrear of tax, rate, toll or fee could not be realised from the defaulter by attachment and sale of movable property under rule 16, the Chairman may make an order of attachment and sale of immovable property of the defaulter for the realisation of such arrear.

(2) When the Chairman makes an order under sub-rule (1), the Upazila Nirbahi Officer shall make or cause to be made a proclamation of the intended sale in Form A.

(3) The proclamation under sub-rule (2) shall be drawn up after notice to the defaulter, and shall state the time and place of sale, and shall specify, as fairly and accurately as possible,—

(a) the property to be sold;

(b) the amount for the recovery of which the sale is ordered;

(c) any other thing which the Upazila Nirbahi Officer considers it material for a purchaser to know in order to ascertain the nature and value of the property.

(4) Every proclamation for the sale of immovable property shall be made at some place on or near such property by beat of drum or other customary mode, and a copy of the proclamation shall be affixed on a conspicuous part of the property and on some conspicuous place in the office of the Parishad and also in the offices of the Union Parishads.

(5) No sale hereunder shall, without the consent in writing of the defaulter, take place until the expiration of at least thirty days calculated from the date on which a copy of sale proclamation has been affixed on a conspicuous place in the office of the Parishad or on a conspicuous part of the property, whichever is later.

(6) The Upazila Nirbahi Officer may adjourn any sale hereunder to a specified day and hour: and when a sale is adjourned under this sub-rule for a longer period than two calendar months, a fresh proclamation under sub-rule (4) shall be made unless the defaulter consents to waive it.

(7) Every sale shall be stopped if the arrear and the costs (including the costs of the sale) are tendered to the officer conducting the sale, or proof is given to his satisfaction that the amount of the arrear has been paid to the Parishad.

(8) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty-five per cent. of the amount of his purchase-money, to the Parishad or the person conducting the sale; and, in default of such deposit, the property shall forthwith be re-sold.

(9) The full amount of the purchase-money payable shall be paid by the purchaser to the Parishad on or before the fifteenth day from the sale of the property.

(10) In default of payment within the period mentioned in sub-rule (9), the deposit shall be forfeited to the Parishad, and the property shall be re-sold, and the defaulting purchaser shall forfeit all claims to the property or to any part of the same for which it may subsequently be sold.

(11) Every re-sale of immovable property, in default of payment the purchase-money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner laid down in this rule.

(12) Where the property sold is share of undivided immovable property, and two or more persons, of whom one is a co-sharer, bid the same sum for such property the bid shall be deemed to be the bid of the co-sharer.

(13) Where a sale of immovable property has become absolute, the Chairman shall grant a certificate in Form B specifying the property sold and the name of the person who at the time of sale is declared to be the purchaser; such certificate shall bear date the day on which the sale became absolute.

(14) Where the immovable property sold is in the occupancy of the defaulter, or of some person on his behalf or of some person claiming under a title created by the defaulter subsequently to the making of the proclamation, and a certificate in respect thereof has been granted under sub-rule (13), the Chairman shall, on the application of the purchaser, order delivery to be made by putting such purchaser, or any person whom he may appoint to receive delivery on his behalf, in possession of the property, and, if need be, by removing any person who refuses to vacate the same.

(15) Where in respect of a property sold a certificate has been granted under sub-rule (13), the Chairman shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale on some conspicuous place on the property, and proclaiming to the occupant by beat of drum or other customary mode, at some convenient place, that the interest of the defaulter has been transferred to the purchaser.

21. **Irrecoverable dues.**—The Parishad may order to strike off the books the amount of any tax, rate, toll or fee payable to the Parishad which has become irrecoverable.

22. **Lease.**—(1) A lease may be given by public auction and the time and place of the auction shall be notified in such manner as the Parishad may decide:

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

(2) The auction shall be conducted by the Chairman or by such officer as he may authorise in writing.

(3) The lessee shall be required to deposit an amount of not less than ten per cent of the sum settled at the auction before the lease is given.

(4) The lessee shall be required to execute an agreement which shall 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 or the amount to be charged from the public;

(c) lessee's responsibility for care and maintenance of Parishad's property.

(5) Any lessee who demands any sum at a higher rate or higher amount than the rate or amount fixed in the lease agreement shall be liable to have his lease cancelled.

THE FIRST SCHEDULE

FORM A

Proclamation of sale

[See rule 20(2)]

NOTICE is hereby given that, under rule 20 (2) of the Upazila Parishad (Taxation) Rules, 1983, an order has been passed by the Chairman for the sale of the property mentioned in the schedule below, in satisfaction of a claim of the Parishad amounting, with costs and interests up to date of sale, to the sum of Taka.....

The sale will be by public auction. In the absence of any order of postponement, the sale will be held by
commencing at
o'clock on the at

At the sale the public generally are invited to bid, either personally or by duly authorised agent. The following are the conditions of sale:

1. The particulars specified in the schedule below have been stated to the best of the information of the Chairman; but the Chairman will not be answerable for any error, misstatement or omission in this proclamation.

2. The highest bidder shall be declared to be the purchaser, provided always that he is legally qualified to bid, and provided that it shall be in the discretion of the officer holding the sale to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it advisable to do so.

3. For reasons recorded, it shall be the discretion of the officer conducting the sale to adjourn it.

4. The person declared to be the purchaser shall pay immediately after such declaration a deposit of 25 per cent of the amount of his purchase-money to the officer conducting the sale, and in default of such deposit the property shall forthwith be put up again and re-sold.

5. The full amount of the purchase-money shall be paid to the Parishad by the purchaser before the office of the Parishad closes on the fifteenth day after the sale of property, exclusive of such day, or, if the fifteenth day be a weekly holiday or other holiday, then on the first office day after the fifteenth day.

6. In default of payment of the balance of purchase-money within the period allowed, the property shall be re-sold after the issue of a fresh proclamation of sale. The deposit shall be forfeited to the Parishad, and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold.

GIVEN under Seal of the Parishad, this the day of 19 .

Schedule of property

Upazila Nirbahi Officer.

FORM B

Certificate of Sale of Land

[See rule 20(13)]

This is to certify that..... has been declared
the purchaser, at a sale by public auction on theday of
.....19.....of.....and that
the said sale has been duly confirmed by me.

Given under the Seal of the Parishad, this19.....

FORM C

[Vide rule 11(4)]

Counterfoil of Licence

..... Upazila Parishad
 Book No Serial No
 Licence No Date
 Name of Licencee
 Name
 Father's/Husband's Name
 Address
 Licence for
 Valid up to
 Amount of fee paid Taka poisha
 (in words) to

Date Signature of the Chairman
 or
 his authorised person.

FORM C

[Vide rule 11(4)]

Licence

..... Upazila Parishad
 Book No Serial No
 Licence No Date
 Name son/wife of
 of (Address)
 Address
 Licence for poisha (in words)
 Valid up to is granted this licence
 Amount of fee paid Taka within the limits
 of the Upazila for the period from
 (in words) to

Date Signature of the Chairman
 or
 his authorised person.

THE SECOND SCHEDULE

[See rule 3]

Item.	Maximum Fees to be levied annually.
	Taka
1. (a) Godown and Arath	50·00
(b) Cold storage	100·00
2. (a) Regular shops (excluding hawkers those buying and selling goods in open space) with structures.	
(i) Big (with investment above Taka 10,000) ..	20·00
(ii) Small (with investment up to taka 10,000) ..	10·00
(b) Hotel	50·00
(c) Restaurant	20·00
(d) Tea-stall	10·00
(e) Saloon and laundry	10·00
3. Cinema hall	250·00
4. Rice mill, flour mill, oil and saw mill (power driven) any other mills not covered.	50·00
5. Mill and factory having up to the limit of 10 workers. ..	50·00
6. Mill and factory having number of workers above 10 but below 50.	100·00
7. Mill and factory having number of workers from 50 to 100	250·00
8. Mill and factory having number of workers above 100 ..	500·00
9. Rickshaw	10·00
10. Auto-rickshaw	20·00
11. Taxi	50·00
12. Bus, truck and launch (licence to be obtained from the .. Upazila Parishad from where these services are operated)	100·00
13. Brickfield	100·00

Item.	Maximum Fees to be levied annually.
	Taka
14. Rate chargeable for enlistment as Contractors	
(a) 1st Class (No limit)	500.00
(b) 2nd Class (up to taka 4 lacs)	300.00
(c) 3rd Class (up to taka 2.50 lacs)	100.00

THE THIRD SCHEDULE

[See rule 3]

Bridge

Kinds of vehicles.	Maximum rate of tolls (one way).
	Taka
1. All kinds of mechanised vehicles (Taxi, bus and trucks) ..	1.00
2. Auto-rickshaw	0.50
3. Rickshaw	0.10
4. Bullock carts	0.10

Ferry

1. Every passers-by	0.10
2. All kinds of mechanised vehicles (taxi, bus and trucks) ..	2.00
3. Auto-rickshaw	0.50
4. Rickshaw	0.20
5. Bullock carts	0.50

By order of the
Chief Martial Law Administrator
MOHAMMAD SIDDIQUER RAHMAN
Secretary.