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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 13th May 1985

No. S.R.O. 222-L/85/S-XI/1T-1/85/47.—In exercise of the powers conferred by section 68 of the Chittagong Municipal Corporation Ordinance, 1982 (XXXV of 1982), section 69 of the Dhaka Municipal Corporation Ordinance, 1983 (XL of 1983), and section 66 of the Khulna Municipal Corporation Ordinance, 1984 (LXXII of 1984), the Government is pleased to make the following model tax schedules for the guidance of the Chittagong Municipal Corporation, the Dhaka Municipal Corporation and the Khulna Municipal Corporation, namely :—

THE MUNICIPAL CORPORATIONS MODEL TAX SCHEDULES, 1985

1. **Short title and application.**—(1) These model tax schedules may be called The Municipal Corporations Model Tax Schedules, 1985.

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

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

(a) "Municipal Corporation" means the Chittagong Municipal Corporation, the Dhaka Municipal Corporation and the Khulna Municipal Corporation ;

(3289)

Price: 50 Paise

- (b) "Ordinance" means the Chittagong Municipal Corporation Ordinance, 1982 (XXXV of 1982), the Dhaka Municipal Corporation Ordinance, 1983 (XL of 1983), and the Khulna Municipal Corporation Ordinance, 1984 (LXXII of 1984).

3. **General Instructions.**—(1) A Municipal Corporation shall decide for itself which of its different taxes, rates, cesses, tolls or fees may be levied by it and such levy shall, in all cases, be subject to the prior sanction of the sanctioning authority and the provisions of the respective Municipal Corporation Ordinance and the rules made thereunder.

(2) In the case of any alteration of the rates of levy once fixed, fresh sanction of the competent authority shall be necessary, but no Municipal Corporation shall levy more than the rates specified hereunder.

(3) The taxes, rates, cesses, tolls or fees or alterations thereof shall come into force on such date as the Government shall specify under the relative section of the Ordinance.

4. **Tax on the annual value of buildings and lands.**—Subject to the rules made in this behalf, the tax may be levied at a rate not exceeding seven per cent of the annual value of buildings and lands and the amount less than a taka may be rounded off to a taka.

5. **Tax on transfer of immovable property.**—This tax may be levied at a maximum rate of one per cent of the value of every deed of transfer excepting wills and gifts (other than a gift which amounts to *Waqf-Al-Al-Ajud*) to registered religious, charitable, sports or cultural institutions and transfer in discharge of legal debts.

6. **Tax on the application for the erection and re-erection of buildings.**—This tax may be levied not exceeding the rate as specified hereunder:—

- (1) For temporary structures—

At a flat rate of taka 20.00 per construction.

- (2) For semi-pucca construction—

	Taka
(a) Up to 1,200 sq. ft. floor area	50.00
(b) Above 1,200 sq. ft. and up to 1,500 sq. ft. ..	75.00
(c) Above 1,500 sq. ft.	150.00

- (3) For pucca constructions—

(a) Up to 1,000 sq. ft. floor Area	150.00
(b) Above 1,000 sq. ft. and up to 1,500 sq. ft. ..	250.00
(c) Above 1,500 sq. ft. and upto 2,000 sq. ft. ..	350.00

(d) Above 2,000 sq. ft.	Taka 450·00
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Notes—

- (1) There shall be no tax for reconstruction of any building damaged due to natural calamity or for repairs of any mosque, temples, churches or Idgahs.
- (2) In Municipal Corporations where Improvement Trust or similar authority exists the tax may be levied by that authority only; and there shall be no double taxation.

7. Tax on professions trades and callings.—This tax may be levied on the professions, trades and callings and at the rates subject to the maximum noted against each in the following paragraphs within the Municipal Corporation :—

- (1) **Profession, trade or callings.**—Company, firm and banks transacting business within the Municipal Corporation for profit or as a benefit society, not being a registered co-operative society of which the paid up capital is equivalent to.—

				Taka (per year)
(a) One crore and above	...	...	...	2,000·00
(b) More than Tk. 25,00,000·00 but less than Tk.1 crore	..	..	..	1,500·00
(c) More than Tk. 10,00,000·00 but less than Tk. 25,00,000·00	..	..	..	1,250·00
(d) More than Tk. 5,00,000·00 but less than Tk. 10,00,000·00	..	..	..	1,000·00
(e) More than Tk. 1,00,000·00 but less than Tk. 5,00,000·00	..	..	..	750·00
(f) Less than Tk. 1,00,000·00	..	..	..	500·00

- (2) **Firm of contractors or their agents, including individual contractors, having financial transaction under terms of any agreement or contract—**

				Taka (per year)
(a) 1st Class Contractors	...	...	...	500·00
(b) 2nd Class Contractors	...	...	...	400·00
(c) 3rd Class Contractors	...	...	...	300·00
(3) Indenting and commission agents	...	..	..	750·00
(4) Clearing and forwarding agencies	...	..	..	750·00

	Taka (per year)
(5) Travelling agents	750.00
(6) Recruiting agents	750.00
(7) (a) Cinema Hall (Air-conditioned)	1,000.00
(b) Cinema Hall (Non-Air-conditioned)	500.00
(8) Aratdar and broker in jute, rice, cotton, precious stones and silk. ...	300.00
(9) Nursing Home	1,000.00
(10) Architect Engineers and Engineering Firms ...	1,000.00
(11) Engineers, Medical practitioners, Dentist (self-employed):	
(a) In respect of whose income, income tax is payable	200.00
(b) In respect of whose income, income tax is not payable	100.00
(12) Legal practitioner (self-employed);	
(a) Advocates	200.00
(b) Solicitor Firms	1,000.00
(13) (a) Paddy Husker, Rice or Flour Miller	200.00
(b) Saw Miller, Brick or other ceramic manufacturers and owner of any other mill or factories, other than limited companies or firms.	500.00
(14) Eating House :—	
(i) Hotels, Restaurant and Coffee shops (with Air-condition or Air Cooler)	500.00
(ii) Hotels, Restaurant and Coffee or Tea shops (without Air-condition or Air Cooler) whose investment does not exceed 1,000.00	300.00
(iii) Sweet-meat shop, confectioner (show room and sales centre) and snack bar	200.00
(15) Hair Dressing Saloon :—	
(a) With Air conditioner	300.00
(b) Without Air conditioner	50.00

	Taka (per year)
(16) Laundry :—	
(a) With Automatic machines	300·00
(b) Without Automatic machine	100·00
(c) Laundry show-room	100·00
(17) Residential Hotels :—	
(a) Centrally Air conditioned	10,000·00
(b) With Air conditioner and Air cooler	5,000·00
(c) Without Air conditioner	2,000·00
(18) (a) (i) Owner of Scooter or Baby Taxi (for hire)	75·00
(ii) Owner of Tempo (for hire)	100·00
(iii) Owner of Taxi (for hire)	125·00
(b) Owner of Mini-Truck and Mini-bus up to 32	150·00
seats (for hire)	
(c) Owner of Bus (above 32 seats) (for hire)	200·00
(d) Owner of Trucks (for hire)	300·00
(19) Transport Agencies and Carrying Contractors	500·00
(20) Any person having any profession, trades or calling	
other than those mentioned in item Nos. (1) to (19)	250·00
above and not being an agriculturist	

8. Tax on birth, marriage, adoption:—This tax may be levied on marriages at a rate not exceeding the rate as specified hereunder:—

Marriages—A tax on marriage may be levied at the rate noted below:

	Taka
(i) First marriage or marriage after death of wife	5·00
(ii) For every second marriage during the life	100·00
time of first wife.	
(iii) For every third marriage during the life	250·00
time of first two wives.	
(iv) For every fourth marriage during the life time	500·00
of three wives.	

Note :—Unless the existing wife or wives are insane or permanently invalidated or childless in which case tax shall be Taka 100·00 only.

9. Tax on advertisements:—This tax may be levied at a rate not exceeding the rate as specified hereunder:—

- | | |
|---|--|
| (a) Rates of tax on Sign Board of all kinds for space of one sq. ft. or part thereof | (i) Tk. 12 per year if placed or fixed on private land or buildings. |
| | (ii) Tk. 15 per year, if placed on Municipal land. |
| (b) Illuminated advertisement, that is, Neon sign or plastic sign, for space of one sq. ft. or part thereof | (i) Tk. 18 per year if placed or fixed on private land or building. |
| | (ii) Tk. 22 per year if placed or fixed on Municipal land. |

Note :—All costs and expenses for constructions or creation or fixation of the sign boards including the cost of illumination shall be borne by the owner or advertiser, as the case may be.

10 Tax on pet animals.—This tax may be levied on the animals mentioned below at a rate not exceeding the rate as specified hereunder:—

	Taka per year
Pet Dogs 	25.00

11. Tax on Cinema and Audio-visual shows.—The rate of levy of this tax will be maximum 15% on fees of admission collected from spectator subject to part or full exemption of this tax in case of shows on educational or charitable purposes.

12. Tax on vehicles other than Motor Vehicles and Boats.—Tax on different classes of vehicles and carriages may be levied in each case at a rate not exceeding the rate as specified hereunder:—

(1) Vehicles:	Taka (Par year)
(i) Cycle Rickshaw (hire) 	70.00
(ii) Cycle Rickshaw (Private) 	70.00
(iii) 2 wheeled carriage 	70.00
(iv) 4 wheeled carriage (van) 	70.00
(v) 3 wheeled carriage 	70.00
(vi) Bullock cart 	25.00

	Taka (per year)
(vii) Hand cart	25.00
(viii) Bi-Cycle	10.00
(2) <i>Boats.</i> —All kinds of boats kept or used in the ordinary course of business within the area of a Municipal Corporation shall be registered with the Municipal Corporation on payment of a fee of Tk. 10/- per boat towards the cost of registration which shall be done only once and need not be renewed.	
(3) Upon registration the Municipal Corporation may levy an annual tax on boats for hire or for carrying goods and fishing boats excepting small boats, dinghies and danga with carrying capacity of 50 maunds and below. The maximum annual tax shall be as follows :—	
(a) Cargo Boats (non-mechanical) :	
(i) Up to 50 maunds capacity	No tax
(ii) Above 50 maunds and up to 100 maund. capacity ...	20.00
(iii) Above 100 maunds and up to 500 maund ...	50.00
(vi) Above 500 maunds	100.00
(b) Cargo Boats (mechanical) :	
(i) Engine up to 10 H. P	100.00
(ii) Engine up to 30 H. P.	200.00
(iii) Engine above 30 H. P.	500.00

13. **Lighting Rate.**—Only the maintenance cost of the service rendered may be recovered from beneficiaries to a maximum levy of three percent on the annual value of the lands and buildings. In calculation of the maintenance cost, the proportionate cost of collection of the rate may be taken into account.

14. **Conservancy Rate.**—Only the maintenance cost of the services rendered (including proportionate cost of collection of the rate) may be recovered from the beneficiaries concerned to a maximum levy of seven percent of the annual value of the buildings and lands.

15. **Rate for the provision of water works or supply of water.**—The rate may be levied at a rate not exceeding the rate as specified hereunder :—

	Taka
(i) $\frac{1}{2}$ " diameter pipe connection	250.00
(ii) Above $\frac{1}{2}$ " diameter	350.00

Note—In setting up water supply connection, all costs including the cost of pipe and meter shall be borne by the consumer.

16. Fees at fair, agricultural shows, industrial shows, industrial exhibition and other public gathering.—Fees may be levied in respect of fairs, shows, exhibition and gathering which are arranged for commercial or business purposes only at the rate of fee which shall not exceed eight percent of the gross collection made by the management from admission fee and other sources, if any, from within the area.

17. Fees for the slaughtering of animals.—This fee may be levied on slaughtering of animals for commercial or business purposes only at a rate not exceeding the rate as specified hereunder :—

				Taka
				Each
(a) For every goat or sheep	...	...	...	5.00
(b) For every cow	...	...	...	10.00
(c) For every buffalo	...	...	...	15.00

18. Repeal.—The provisions of the Model Tax Schedules issued under Notification No. LG/S-VIII/4T-1/61/238, dated the 4th July, 1961, so far as applicable to the Municipal Corporations shall stand *repealed*.

By order of the President

HUSAIN AHMED

Secretary.