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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 23rd September 1985

No. S.R.O. 419-L/85/S-XI/4T-2/85/85.—In exercise of the powers conferred by section 56 of The Paurashava Ordinance, 1977 (XXVI of 1977), the Government is pleased to frame the following Model Tax Schedules for the guidance of the Paurashavas, namely:—

THE PAURASHAVA MODEL TAX SCHEDULES, 1985.

1. **Short title and application.**—(1) These Model Tax Schedules may be called The Paurashava Model Tax Schedules, 1985.

(2) These Model Tax Schedules shall apply to all the Paurashavas constituted under the Paurashava Ordinance, 1977 (XXVI of 1977).

2. **Definition.**—In these Model Tax Schedules, unless there is anything repugnant in the subject or context, "Ordinance" means the Paurashava Ordinance, 1977 (XXVI of 1977).

(7099)

Price : 50 Paise

3. **General instructions.**—(1) A Paurashava shall decide for itself which of its different taxes, rates, 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 Ordinance and the rules made thereunder.

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

(3) The taxes, rates, tolls or fees or alterations thereof shall come into force on such date as the Government shall specify under 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-Ai-Al-Aulad*) 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 at a rate 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 up to 2,000 sq. ft.	350·00
(d) Above 2,000 sq. ft.	450·00

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, Idgahs.

(2) In Paurashavas 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 at the rates not exceeding the rate mentioned against each :—

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

	<i>Not exceeding Taka (per year).</i>
(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 contractor having financial transaction under terms of any agreement or contract—

	<i>Not exceeding Taka (per year).</i>
(a) 1st Class Contractors	500·00
(b) 2nd Class Contractors	400·00 ⁰
(c) 3rd Class Contractors	300·00
(3) Indenting and commission agents...	750·00
(4) Clearing and forwarding agencies...	750·00
(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 or silk.	300·00
(9) Nursing Home	1,000·00
(10) Architect Engineers and Engineering Firms	1,000·00

*Not exceeding Taka
(per year).*

(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 ...			
(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 :			
(a) Hotels, Restaurants and Coffee shops (with Air-condition or Air Cooler)			500·00
(b) Hotels, Restaurants and Coffee or Tea shops (without Air-condition or Air Cooler) whose investment does not exceed Tk. 1,000·00			300·00
(c) Sweetmeat 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
(16) Laundry :			
(a) With Automatic machines	...	...	300·00
(b) Without Automatic machines	...	...	100·00
(c) Laundry show-room	...	...	100·00
(17) Residential Hotels :			
(a) Centrally Air-conditioned	...	...	10,000·00
(b) With Air-conditioner or Air Cooler	...	...	5,000·00
(c) Without Air-conditioner	...	...	2,000·00

		<i>Not exceeding Taka (per year)</i>
(18) (a)	(i) Owner or 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 or Mini-bus up to 32 seats (for hire)	150·00
	(c) Owner of Bus (above 32 seats) (for hire) ...	200·00
	(d) Owner of Truck (for hire)	300·00
(19)	Transport Agencies or Carrying Contractors ...	500·00
(20)	Any person having any profession, trade or calling other than those mentioned in item Nos. 1 to 19 and not being an agriculturist :	
	(a) in respect of whose income, income tax is payable	100·00
	(b) in respect of whose income, income tax is not payable	50·00

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

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

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

Note : Unless the existing wife or wives are insane or permanently invalidated or childless in which case tax shall be Tk. 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 Paurashava land.

- (b) Illuminated advertisement, that is, Neon sign or plastic sign, for space of one sq. ft. or part thereof.
- (i) Tk. 18·00 per year, if placed or fixed on private land or building.
- (ii) Tk. 22·00 per year if placed or fixed on Paurashava land.

Note: All costs and expenses for construction or creation or fixation the sign board 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 :

	<i>Not exceeding Taka (per year)</i>
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 spectators 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 :	<i>Not exceeding Taka (per year)</i>
(i) Cycle Rickshaw (hire)	50·00
(ii) Cycle Rickshaw (Private)	50·00
(iii) 2 wheeled carriage	50·00
(iv) 4 wheeled carriage (van)	70·00
(v) 3 wheeled carriage	50·00
(vi) Bullock cart	15·00
(vii) Hand cart	15·00
(viii) Bi-cycle	5·00
(ix) Push cart	25·00

(2) **Boats.**—All kinds of boats kept or used in the ordinary course of business within the area of a Paurashava shall be registered with the Paurashava on payment of a fee of Tk. 10·00 per boat towards the cost of registration which shall be done only once and need not be renewed.

*Not exceeding Taka
(per year).*

- (3) Upon registration, the Paurashava may levy an annual tax on boat for hire for carrying foods and fishing boats, excepting small boat, dinghies and donga 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 maunds capacity				20.00
(iii) Above 100 maunds and up to 500 maunds			...	50.00
(iv) 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 (including proportionate cost of collection of the rate) may be recovered from beneficiaries to a maximum levy of three per cent on the annual value of the lands and buildings.

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 the supply of water:—**

- (1) *Rate for setting up water supply connection.*—This rate may be levied a rate not exceeding the rate as specified hereunder:

	Tk.
(i) For $\frac{1}{2}$ " diameter pipe connection without metre	250.00
(ii) For $\frac{3}{4}$ " diameter pipe connection without metre	300.00
(iii) For 1" diameter pipe connection without metre	1,000.00
(iv) For $\frac{1}{2}$ " diameter pipe connection without metre	3,500.00
(v) For 2" diameter pipe connection without metre	3,500.00
(vi) For 4" diameter pipe connection without metre	5,300.00

Note : Metre charge will be separately realised from the consumer if at any time metre is provided.

(2) Rate for supply of water may be levied:—

(a) in the areas where metre is provided—

(i) in residential areas, at a rate not exceeding taka 8.00 per thousand gallons.

(ii) in commercial and industrial areas, at a rate not exceeding taka 25.00 per thousand gallons;

(b) in the areas where no metre is provided, at a rate not exceeding ten per cent of the annual value of the buildings and lands.

16. Fees at fairs, 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 per cent 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. Renewal.—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 Paurashavas, shall stand *repealed*.

By order of the President

M. AZIZUL HAQ

Joint Secretary.