

## THE PROVISIONAL COLLECTION OF TAXES ACT, 1931

ACT NO. XVI OF 1931

[28th September, 1931]

**An Act to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise <sup>1</sup>[or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর].\***

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increases of duties of customs or excise <sup>1</sup>[or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর];

It is hereby enacted as follows:—

**1.** This Act may be called the Provisional Collection of Taxes Act, 1931 Short title

**2.** In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3. Definition

**3.** Where a Bill to be introduced in the Parliament on behalf of Government provides for the imposition or increase of a duty of customs or excise <sup>1</sup>[or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর], the Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act. Power to make declarations under this Act

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\* Throughout this Act, except otherwise provided, the words "Government" and "Parliament" were substituted, for the words "Central Government" and "Central Legislature" respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

<sup>1</sup> The words "or মূল্য সংযোজন কর বা সম্পূরক শুল্ক বা টার্নওভার কর" were substituted, for the words "or sales tax" by section 2 of the Finance Act, 1997 (Act No. XV of 1997).

Effect of  
declaration  
under this Act,  
and duration  
thereof

**4.** (1) Subject to the provisions of sub-section (2), a declared provision shall have the force of law with immediate effect as if enacted on the day on which the Bill is introduced.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

- (a) when it comes into operation as an enactment, with or without amendment, or
- (b) when the Government, in pursuance of a motion passed by the Parliament, directs, by notification in the official Gazette, that it shall cease to have the force of law, or
- (c) if it has not already ceased to have the force of law under clause (a) or clause (b) then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

Certain refunds  
to be made  
when  
declaration  
cease to have  
effect

**5.** (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties or tax collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any duty or Tax may be made under this sub-section shall not exceed the difference between the rate of such duty or Tax proposed in the declared provision and the rate of such duty or Tax in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4 refunds shall be made of all duties or Tax collected which would not have been collected if the declaration in respect of it had not been made.

**6.** *[Repealed by the Repealing Act, 1938 (Act No. 1 of 1938), section 2 and Schedule.]*

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