

THE MOTOR VEHICLES TAX ACT, 1932**CONTENTS**

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FIRST SCHEDULE

THE MOTOR VEHICLES TAX ACT, 1932

ACT NO. I OF 1932

[24th March, 1932]

An Act to provide for the imposition and levy of a tax on motor vehicles in Bangladesh. *

Preamble

WHEREAS it is expedient to raise funds for additional expenditure on roads in Bangladesh and for that purpose to impose a tax on motor vehicles in Bangladesh;

¹[* * *]

It is hereby enacted as follows:—

Short title,
commencement
and extent

1. (1) This Act may be called the ²[* * *] Motor Vehicles Tax Act, 1932.

(2) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

(3) It extends to the whole of Bangladesh.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "certificate of registration" means a certificate of registration of a motor vehicle issued under the Motor Vehicles Act, 1939;

(2) "registering authority" means the authority empowered under the Motor Vehicles Act, 1939, to register motor vehicles;

* Throughout this Act, except otherwise provided, the words "Bangladesh", "Government" and "Taka" were substituted, for the words "East Pakistan", "Provincial Government" and "rupees" respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹ Second paragraph of the preamble was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The word "Bengal" was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (3) "motor vehicle" includes a vehicle, carriage or other means of conveyance propelled or which may be propelled, on a road by electrical or mechanical power either entirely or partially;
- (4) "prescribed" means prescribed by rules made under this Act;
- (5) "the tax" means the tax imposed under this Act; and
- (6) "Taxing Officer" means an officer appointed under section 3.

3. The Government may, by notification in the official Gazette, appoint such persons or agency as it thinks fit to be Taxing Officers and may in such notification specify the areas within which such officers shall exercise the powers conferred and perform the duties imposed on them by or under this Act.

Appointment
of Taxing
Officers

4. (1) A tax at the rate specified in the First Schedule shall be imposed on all motor vehicles kept for use in Bangladesh.

Imposition of
Tax

¹[(1a) A person who keeps a motor vehicle of which the certificate of registration is current shall for the purposes of this Act be deemed to keep such vehicle for use.]

(2) The tax imposed under sub-section (1) shall be payable for the year and in advance by the person who keeps a motor vehicle for use:

Provided that a Taxing Officer may allow payment of the tax for one or more quarterly periods at the rate, for each such quarterly period of one quarter of the tax payable for the year.

(3) If a Taxing Officer is satisfied that a motor vehicle has not been used for any complete calendar month in the year, he shall refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every complete calendar month for which the said vehicle has not been used.

¹ Sub-section (1a) was inserted by section 3(2) of the Bengal Motor Vehicles Tax (Amendment) Act, 1932 (Act No. XIII of 1932).

(4) If any person fails to deliver a declaration or additional declaration in accordance with the provisions of section 6 the Taxing Officer may, after making such inquiry as he thinks fit, and after giving an opportunity to such person to be heard, if he so desires, require him to pay any tax or additional tax which the Taxing Officer may find such person liable to pay under the provisions of this Act and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable.

Refund on
surrender of
registration
certificate

5. When any person has paid the tax in respect of a motor vehicle he shall be entitled, on production of a certificate signed by the registering authority stating that—

- (a) the certificate of registration and the registration card granted in respect of such vehicle has been surrendered, to a refund for each complete calendar month of the period for which such tax has been paid and which is unexpired on the date on which the certificate of registration was surrendered, of an amount equal to one-twelfth of the tax payable for the year in respect of such vehicle, or
- (b) an application for the registration or for the renewal of the registration of such vehicle has been refused, to a refund of the tax paid.

Declaration by
person keeping
a motor vehicle
for use

6. (1) Every person who keeps a motor vehicle for use shall fill up and sign a declaration in the prescribed form stating truly the prescribed particulars and shall deliver the declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the Tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Where a motor vehicle is altered so as to render the person who keeps such vehicle for use liable to the payment of an additional tax under section 7, such person shall fill up and sign an additional declaration, in the prescribed form showing the nature of the alterations made and containing the prescribed particulars and shall deliver such additional declaration as so filled up and signed to the Taxing Officer and shall pay to the Taxing Officer the additional tax payable under section 7 which he appears by such additional declaration to be liable to pay in respect of such vehicle.

(3) Every person who owns any motor vehicle which is let for hire otherwise than on a hire-purchase agreement shall, for the purposes of this Act, be deemed to be the person who keeps such vehicle for use.

7. Where any motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the person who keeps such vehicle for use shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered, and the registering authority shall not grant a fresh certificate of registration or renew any certificate of registration in respect of such vehicle as so altered until such amount of tax has been paid.

Payment of additional tax

8. The Taxing Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle, a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed.

Receipt for tax

9. (1) The Taxing Officer shall at the time of granting a receipt for the tax deliver to the person paying the tax a token of such form and containing such particulars as may be prescribed.

Token to be exhibited on motor vehicles

(2) Every person to whom such token is delivered shall cause it to be exhibited in the prescribed manner on the vehicle in respect of which the tax is paid.

10. [Omitted by East Pakistan Repealing and Amending Ordinance, 1962 (Ordinance No. XIII of 1962), 1st Schedule.]

11. [Omitted by Schedule IV of the Government of India (Adaptation of Indian Laws) Order, 1937.]

12. (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

Power to make rules

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules for all or any of the following purposes, namely:—

(a) to prescribe the form of any declaration, certificate,

receipt or token, the particulars to be stated therein the manner of exhibiting a certificate or token on a motor vehicle or trailer, and the condition in which such certificate or token shall be maintained,

- (b) to prescribe what shall be deemed to be a year or a quarterly period for the purposes of section 4,
- (c) to prescribe the powers and duties of the Taxing Officer and the registering authority,
- (d) to regulate the manner in which refunds or deductions or exemptions may be claimed, and
- (e) to regulate the method of assessing and recovering the tax.

(3) All rules made under this section shall be published in the official Gazette.

Penalties for
certain offences

13. Whoever—

- (a) Keeps for use a motor vehicle without having paid the tax or additional tax in respect of such vehicle, or
- (b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall be punishable with fine which may extend to one and a-half times, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to twice the amount of the tax payable for the year for the motor vehicle in respect of which the offence is committed and the amount of any tax due shall also be recovered as if it were a fine.

Suspension of
the certificate of
registration

¹[**13A.** If a Taxing Officer is satisfied that in respect of any motor vehicle—

- (a) a declaration or additional declaration has not been delivered in accordance with the provisions of the section 6, within one month of the date on which such declaration or additional declaration was due, or

¹ Section 13A was inserted by section 9 of the Bengal Motor Vehicles Tax (Amendment) Act, 1932 (Act No. XIII of 1932).

- (b) any tax or additional tax payable under this Act has not been paid within one month of the date on which such tax was payable, or
- (c) any penalty imposed under sub-section (4) of section 4 has not been paid within one month of the date on which such penalty was imposed;

he may, notwithstanding anything contained in the Motor Vehicles Act, 1939, or any rules made thereunder, declare the certificate of registration of such motor vehicle to be suspended and such certificate shall thereupon be deemed to be suspended until the whole amount of tax and penalty, if any, due in respect of such motor vehicle has been paid.]

14. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with fine which may extend to one hundred Taka, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred Taka.

Other penalties

15. No court inferior to that of a Magistrate of the second class shall try any offence punishable under this Act.

Trial of offences

16. The Government may, by notification in the official Gazette, exempt either totally or partially any motor vehicle or class of motor vehicle from the tax.

Power of Government to exempt certain Motor Vehicles from the tax

17. [*Repealed by Bengal Repealing and Amending Act, 1946 (Act No. XVI of 1946), section 3 and the Second Schedule.*]

¹[THE FIRST SCHEDULE

[See section 4]

Sl. No.	Description of Motor Vehicles	Rate of Tax Payable for the year
1.	Motor Cycle:	
	(a) Bi-cycle propelled by mechanical power-	
	(i) not exceeding ninety kilograms in weight unladen	Taka five hundred;
	(ii) exceeding ninety kilogram in weight unladen	Taka one thousand;
	(iii) If used for drawing a trailer or side car	Taka two hundred and fifty addition to the tax payable under sub-clause (i) or (ii), as the case may be;
	(b) Tri-cycle propelled by mechanical power-	
	(i) seating not more than two passengers	Taka one thousand and eight hundred;
	(ii) seating more than two passengers	Taka one thousand and eight hundred and additional Taka five hundred for every additional passenger above two passengers.

¹ THE FIRST SCHEDULE was substituted, for THE FIRST SCHEDULE by section 9 of অর্থ আইন, ২০০৯ (২০০৯ সনের ১০নং আইন) (with effect from 1st July, 2008).

2.	Vehicles for carrying passengers not plying for hire—	
	(a) seating not more than two passengers	Taka two thousand and five hundred;
	(b) seating not more than three passengers	Taka three thousand and five hundred;
	(c) seating not more than four passengers	Taka five thousand;
	(d) seating more than four passengers	Taka five thousand and additional Taka five hundred for every additional passenger.
3.	Vehicles for carrying passengers plying for hire other than tri-cycles-	
	(a) seating not more than four passengers	Taka three thousand ;
	(b) seating more than four passengers but not more than six passengers	Taka three thousand and six hundred;
	(c) seating more than six passengers but not more than fifteen passengers	Taka six thousand;
	(d) seating more than fifteen passengers but not more than thirty passengers	Taka seven thousand and two hundred;
	(e) seating more than thirty passengers, in case of single decker bus	Taka nine thousand ;

	(f) double decker bus and articulated bus.	Taka ten thousand and four hundred and forty.
4.	Vehicles for transport of goods not plying for hire—	
	(a) not exceeding three thousand and five hundred kilograms in weight laden	Taka three thousand and five hundred;
	(b) exceeding three thousand and five hundred kilograms but not exceeding seven thousand and five hundred kilograms in weight laden	Taka three thousand and five hundred for three thousand and five hundred kilograms in weight laden and additional Taka five hundred for every additional five hundred kilograms in weight laden or fraction thereof;
	(c) exceeding seven thousand and five hundred kilograms but not exceeding twelve thousand and five hundred kilograms in weight laden	Taka seven thousand for seven thousand and five hundred kilograms in weight laden and additional Taka one thousand and one hundred for every additional five hundred kilograms in weight laden or fraction thereof;
	(d) exceeding twelve thousand and five hundred kilograms in weight laden	Taka seventeen thousand and five hundred for twelve thousand and five hundred kilograms in weight laden and additional Taka one thousand two hundred for every additional five hundred kilograms in weight laden or fraction thereof.

5.	Vehicles for transport of goods plying for hire—	
	(a) not exceeding three thousand and five hundred kilograms in weight laden	Taka two thousand ;
	(b) exceeding three thousand and five hundred kilograms but not exceeding seven thousand and five hundred kilograms in weight laden	Taka two thousand for three thousand and five hundred kilograms in weight laden and additional Taka two hundred for every additional five hundred kilograms in weight laden or fraction thereof;
	(c) exceeding seven thousand and five hundred kilograms but not exceeding twelve thousand and five hundred kilograms in weight laden	Taka three thousand eight hundred for seven thousand and five hundred kilograms in weight laden and additional Taka five hundred for every additional five hundred kilograms in weight laden or fraction thereof;
	(d) exceeding twelve thousand and five hundred kilograms in weight laden	Taka eight thousand and five hundred for twelve thousand and five hundred kilograms in weight laden and additional Taka five hundred for every additional five hundred kilograms in weight laden or fraction thereof.]
