

**THE FINANCE ACT, 1967**

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## THE FINANCE ACT, 1967

ACT NO. XVII OF 1967

[30<sup>th</sup> June, 1967]

### **An Act to provide for the continuance of certain taxes and tolls and for raising the rates of certain other taxes.**

WHEREAS it is expedient to provide for the continuance of certain taxes and tolls and for raising the rates of certain other taxes;

It is hereby enacted as follows:-

1. (1) This Act may be called the <sup>1</sup>[\* \* \*] Finance Act, 1967. Short title,  
extent and  
commencement

(2) It extends to the whole of <sup>2</sup>[Bangladesh].

(3) It shall come into force on the first day of July, 1967.

2. (1) There shall be levied and collected by the <sup>3</sup>[Bangladesh] an additional development and relief tax from every *Malik* or tenant at the rate of fifteen per cent of land revenue or rent payable by him in respect of the land comprised in his holding or tenancy with effect from the 1st day of *Baishakh*, 1377. Levy of  
additional  
development  
and relief tax

(2) The additional development and relief tax levied under sub-section (1) shall be realised in the manner in which rent is realised by the <sup>4</sup>[Bangladesh].

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<sup>1</sup> The words “East Pakistan” were omitted by Article 6 of the Bangladesh (Adaptation of Existing Laws) Order, 1972 (President’s Order No. 48 of 1972).

<sup>2</sup> The word “Bangladesh” was substituted for the words “East Pakistan” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973) as amended by the Bangladesh Laws (Revision and Declaration) (Third Amendment) Act, 2001 (Act No. XLVIII of 2001).

<sup>3</sup> The word “Bangladesh” was substituted for the words “Provincial Government” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973) as amended by the Bangladesh Laws (Revision and Declaration) (Third Amendment) Act, 2001 (Act No. XLVIII of 2001).

<sup>4</sup> The word “Bangladesh” was substituted for the words “Provincial Government” by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

**3.** [*Amendments of section 34 and Article 53 of Schedule IA of Act II of 1899.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**4.** [*Toll on vessels plying on inland waters.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**5.** [*Toll on fares and freights on traffic by inland vessels.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**6.** [*Tax on railway fares and freights.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**7.** [*Toll on freights on goods carried by road.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**8.** [*Bar to renewal of certificate of survey and certificate of fitness.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**9.** [*Amendment of section 6 of East Pakistan Act X of 1957.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

**10.** [*Continuance of rules framed under East Pakistan Act X of 1957.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).*]

Penalty

**11.** If a person, on whom a tax is levied or who is responsible for the collection and payment of any tax or toll under this Act fails to pay the tax or toll or fails to collect and pay the tax or the toll as provided in this Act and the rules made thereunder, he shall be liable to a penalty not exceeding the amount of the tax or toll payable.

**12.** A tax or toll leviable under any provision of this Act or any penalty imposed thereunder shall be recoverable as a public demand under the <sup>1</sup>[\* \* \*] Public Demands Recovery Act, 1913. Public demands

**13.** No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Act and the rules made thereunder. Bar of suits in Civil Courts

**14.** No suit, prosecution or legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act or the rules made thereunder. Indemnity

**15.** [Omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).]

#### THE SCHEDULE

[Omitted by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).]

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<sup>1</sup> The word “Bengal” was omitted by Article 6 of the Bangladesh (Adaptation of Existing Laws) Order, 1972 (President’s Order No. 48 of 1972).