

THE MUNICIPAL TAXATION ACT, 1881

ACT NO. XI OF 1881

[25th February, 1881]

***An Act to give power to prohibit the levy of municipal taxes in certain cases.**

WHEREAS it is expedient to empower the Government to prohibit, in certain cases, the levy of municipal taxes payable by persons in the military, naval or air-force service or by the Government; It is hereby enacted as follows:—

Preamble

1. This Act may be called the Municipal Taxation Act, 1881.

Short title

It extends to the whole of ¹[Bangladesh].

Local extent

2. In this Act “Municipal Committee” ²[includes a Paurashava or a Municipal Corporation] or a body of Municipal Commissioners constituted by or under the provisions of any enactment for the time being in force.

“Municipal Committee” defined

3. Notwithstanding anything contained in any enactment for the time being in force, the Government may, by an order in writing, prohibit the levy by a Municipal Committee of any specified tax—

Power to prohibit levy of tax

(a) payable by any person subject to ³[the Army Act, 1952, the Naval Discipline Ordinance, 1961 or

* Throughout this Act, except otherwise provided, the word “Government” was substituted, for the words “Provincial Government” or “Central Government” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973)

¹ The word “Bangladesh” was substituted, for the word “Pakistan” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words “includes a Paurashava or a Municipal Corporation” were substituted, for the words “includes a Municipal Corporation” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words, commas and figures “the Army Act, 1952, the Naval Discipline Ordinance, 1961 or the Air Force Act, 1953” were substituted, for the words, commas, figures and bracket “the Army Act, the Indian Army Act, 1911 or the Pakistan Army Act, 1952, the Naval Discipline Act or that Act as modified by the Pakistan Navy (Discipline) Act, 1934, the Air Force Act or the Indian Air Force Act, 1932 or the Pakistan Air Force Act, 1953” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

the Air Force Act, 1953] who is compelled by the exigencies of Military, Naval or Air-force duty to reside within the limits of a municipality;

The Government may, by a like order, rescind any such prohibition.

Power of Government to prohibit levy of taxes on it

3A. Notwithstanding anything in any enactment for the time being in force, the Government may by an order in writing prohibit the levy by a Municipal Committee of any specified tax payable by the Government and may by a like order rescind any such prohibition.

Government to pay taxes referred to in section 3

4. So long as any order made under section 3, prohibiting the levy of a tax on any person mentioned in that section remains in force, the Government shall be liable to pay to the Municipal Committee mentioned in the order the amount which otherwise would have been payable to such Committee by such person:

Provided that the Government shall not be liable to pay any sum in respect of any horse which such person is bound, by the regulations of the service to which he belongs, to keep.

Payments to be made in lieu of taxes referred to in section 3A

5. So long as any order made under section 3A prohibiting the levy of any tax payable by the Government, remains in force, the said Government shall be liable to pay to the Municipal Committee, in lieu of such tax, such sums (if any) as an officer from time to time appointed in this behalf by the Government may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable.

Decision of questions arising under this Act

6. If any question arises whether any duty is military, naval or air-force duty within the meaning of this Act, the decision of the Government thereon shall be conclusive.

If any question arises whether any person is compelled as aforesaid to reside within the limits of a municipality or is bound as aforesaid to keep any horse, the decision thereon of such authority as the Government may, from time to time, appoint in this behalf shall be conclusive.
