

**THE BANGLADESH TAXATION LAWS  
(ADAPTATION) ORDER, 1972**

PRESIDENT'S ORDER NO. 62 OF 1972

[8<sup>th</sup> June, 1972]

WHEREAS the Laws Continuance Enforcement Order provides that all laws which were in force on the 25<sup>th</sup> day of March, 1971 in the territories now comprised in the People's Republic of Bangladesh shall continue to be in force in Bangladesh subject to such consequential changes as may be necessary;

NOW, THEREFORE, in pursuance of Proclamation of Independence of Bangladesh, read with the Provisional Constitution of Bangladesh Order, 1972, and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Order:-

1. (1) This Order may be called the Bangladesh Taxation Laws (Adaptation) Order, 1972.

(2) It shall come into force at once and shall be deemed to have taken effect on the 26<sup>th</sup> day of March, 1971.

2. The taxation laws specified in the Schedule shall, until repealed or amended by competent authority, have effect and be deemed to have at all material times had effect subject to the modifications directed by the Schedule.

**THE SCHEDULE**

MODIFICATIONS

Throughout the Act, except otherwise provided in this Order and where the reference occurs in any citation a description of any law or except where the context otherwise requires, for "Pakistan" or "territories of Pakistan" substitute "taxable territories".

Short title of the Statute  
Income-tax Act,  
1922 (XI of  
1922)

Throughout the Act, for "Central Act" or "Central or Provincial Act" substitute "Bangladesh Law".

Throughout the Act, for “Central Government or Government of Pakistan” or “Government of Pakistan or a Provincial Government” or “Central Government or of a Provincial Government” or “a Provincial Government or the Central Government” or “Central Government or a Provincial Government” or “Central Government or the Government of a Province” substitute “Government”.

Section 1.- *In* sub-section (2), for “Pakistan” substitute “Bangladesh”.

Section 2.- (i) *After* clause (3A), insert the following new clause, namely:-

“(4a) “Bangladesh Law” means all laws which were in force in the territories now comprised in Bangladesh on the 25<sup>th</sup> day of March, 1971, which have been continued in force and includes any law made by the President or Acting President or the legislature of Bangladesh;”;

(ii) in clause (5A), *omit* “the Government of a Province and”; and

(iii) *after* clause (6BB), insert the following new clause, namely:-

“(6BBE) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;” and

(iv) *in* clause (9), *omit* “Government of a Province”.

Section 4.- (a) *In* sub-section (3),-

(a) *in* clause (x),-

(i) *omit* sub-clause (a); and

(ii) *in* sub-clause (e), for “Pakistan” substitute “Bangladesh”;

(b) *in* clause (XIIIaa), for “Pakistan” substitute “Bangladesh”; and

(c) *in* clause (XIV), for “Pakistan” occurring first time substitute “Bangladesh”.

Section 8.- *Omit* the third proviso.

Section 10.- (i) *in* sub-section (2), *in* clause (Via), *in* sub-clause (a), *for* “a Central or a Provincial Act”, *substitute* “Bangladesh Law”;

(ii) *in* sub-section (3A), *omit* “any”; and

(iii) *in* sub-section (3B), *omit* “any”.

Section 15D. – *For* “Pakistan” *substitute* “Bangladesh”.

Section 45A. – *Omit* “or an Appeal to the Supreme Court under section (66A)”.

Section 46.- (i) *In* sub-section (3), *for* “the Province” *substitute* “Bangladesh”;

(ii) *In* sub-section (9)-

(a) *Omit* “in any of the Provinces of Pakistan”; and

(b) *for* “Pakistan” occurring twice *substitute* “Bangladesh”;

(iii) *in* sub-section (10), *for* “Pakistan” *substitute* “Bangladesh”.

Section 49C.- *For* “the new Pakistan rate” occurring twice *substitute* “net Bangladesh rate”.

Section 49D.- (i) *For* “Pakistan rate of tax” occurring twice *substitute* “Bangladesh rate of tax;” and

(ii) *for* “Pakistan income-tax” occurring twice *substitute* “Bangladesh income-tax”.

Section 54. - *In* subsection (3),-

(a) *in* clause (b), *for* “Pakistan” *substitute* “Bangladesh”;

(b) *in* clause (a), *for* “Pakistan” *substitute* “Bangladesh”;

(c) *in* clause (f), *for* “Pakistan” *substitute* “Bangladesh”;

(d) *in* clause (i), *for* “Pakistan tax” *substitute* “Bangladesh tax”;

(e) *for* clause (j) *substitute* the following, namely:-

“(j) of such facts, to an officer of the Government, as may be necessary for the purpose of enabling the Government to levy or realise any tax imposed by it on agricultural income; or”

(f) *omit* clause (1);

(g) *in* clause (n), *for* “State Bank of Pakistan” *substitute* “Bangladesh Bank”.

Section 66A. – *Omit* sub-sections (2), (3) and (4).

Section 67B.- *For* “an Act of Parliament” *substitute* “Bangladesh Law”.

Section 58C.- *In* clause (a), *for* “Pakistan” occurring first and fourth time *substitute* “Bangladesh”.

In the Second Schedule, in rule 7, *omit* item (v),

In the Fourth Schedule,-

(i) *for* “Pakistan taxes” whenever occurs *substitute* “Bangladesh taxes”; and

(ii) *for* “Pakistan payer” whenever occurs *substitute* “Bangladesh payer”.

The Excess  
Profits Tax Act,  
1940 (XV of  
1940)

Throughout the Act, *for* “Central Government” *substitute* “Government”.

Section 1.- *In* sub-section (2), *for* “Pakistan” *substitute* “Bangladesh”.

Section 2.- (i) *In* clause 8, *omit* “or if a law of an Acceding State or non-Acceding State”;

(ii) *after* clause (14), *insert* the following new clause, namely:-

“(14A) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;”.

Section 5.- (i) *In* the first and second provisos, *for* “Pakistan” *substitute* “Bangladesh”, and

(ii) *omit* the third proviso.

Section 11.- (i) *Omit*”, in any Acceding State or non-Acceding State,”;

(ii) *Omit* “or of that State”; and

(iii) *omit* “or in that State”.

Throughout the Act, for “Central Government” *substitute* “Government”.

The Business Profits Tax Act, 1947 (XXI of 1947)

Section 1.- *In* sub-section (2), for “Pakistan” *substitute* “Bangladesh”.

(i) *After* clause II, the following new clause shall be *inserted*, namely:-

“(IIA) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;” ; and

(ii) *for* clause (17A) *substitute* the following, namely:-

“(17A) “taxable territories” has the meaning assigned to that expression by clause (14AA) of section 2 of the Income-tax Act, 1922;”.

Section 5.- (i) *In* the first and second provisos, for “Pakistan” *substitute* “Bangladesh”; and

(ii) *for* the Explanation, *substitute* the following, namely:-

“**Explanation.** - As respects any period before the 26<sup>th</sup> day of March, 1971, the reference to “Bangladesh” in the first and the second provisos to this section shall be construed as a reference to the territories then comprised in Pakistan.”.

Throughout the Act, except otherwise provided in this Order, for “Pakistan” *substitute* “taxable territories”.

The Estate Duty Act, 1950 (X of 1950)

Throughout the Act, for “Central Government” *substitute* “Government”.

Section 1.- *In* sub-section (1), *for* “Pakistan” *substitute* “Bangladesh”.

Section 2.- *After* clause (9), *insert* the following new clause, namely:-

“(9A) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;”.

Section 58BB.- *Omit* “or the Supreme Court”.

Section 58E.- *Omit* “or the Supreme Court”.

Section 59B.- *Omit* sub-sections (2), (3) and (4).

The Sales Tax Act, 1951 (III of 1951)

Throughout the Act, except otherwise provided in this Order and except where the reference occurs in any citation or description of any law, *for* “Pakistan” *substitute* “taxable territories”.

Throughout the Act, *for* “Central Government” *substitute* “Government”.

Section 1.- *In* sub-section (2), *for* “Pakistan” *substitute* “Bangladesh”.

Section 2.- *After* clause (6), *insert* the following new clause, namely:-

“(6A) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;”.

Section 12A.- *Omit* “or an appeal to the Supreme Court under section 18”.

Section 17.- *In* sub-section (7), *for* the proviso *substitute* the following, namely:-

“Provided that, if the amount of tax is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow”.

Throughout the Act, except otherwise provided in this Order and except where the reference occurs in any citation or description of any law, for “Pakistan” substitute “taxable territories”.

The Gift Tax Act, 1963 (XIV of 1963)

Throughout the Act, for “Central Government” substitute “Government”.

Section 1.- In sub-section (2), for “Pakistan” substitute “Bangladesh”.

Section 2.- (i) After clause (V), insert the following new clause, namely:-

“(Va) “Bangladesh Law” has the meaning assigned to it in clause (4a) of section 2 of the Income tax Act, 1922;” and

(ii) after clause (xiii), insert the following new clause, namely:-

“(xiiia) “Government” means, except where the context otherwise requires, the Government of the People’s Republic of Bangladesh;”.

Section 28.- Omit the section

Section 32A.- In the second proviso, omit “or an appeal to the Supreme Court under section 28,”.

Section 45.- For “Central or Provincial Act” substitute “Bangladesh Law”.

Throughout the Act, except otherwise provided in this Order and except where the reference occurs in any citation or description of any Law, for “Pakistan” substitute “taxable territories”.

The Wealth-tax Act, 1963 (XV of 1963)

Throughout the Act, for “Central Government” substitute “Government”.

Section 1.- In sub-section (2), for “Pakistan” substitute “Bangladesh”.

Section 2. – *After* clause (1), *insert* the following new clause, namely:-

“(IA) “Government” means, except where the context otherwise requires, the Government of People’s Republic of Bangladesh;”

Section 27.- *For* sub-section (7), *substitute* the following namely:-

“(7) Where the amount of any assessment is reduced as a result of any reference to the High Court, the amount, if any, overpaid as wealth-tax shall be refunded with such interest as the Commissioner may allow.”.

Section 29.- *Omit* the section.

Section 31B.- *In* the second proviso, *omit* “or an appeal to the Supreme Court under section 29,”

Section 45.- *In* clause (c), *for* “Pakistan” *substitute* “Bangladesh”.

*In* the Schedule, *in* rule 2, *for* “Pakistan” occurring first time *substitute* “Bangladesh”.

The Transfer of Property (Pakistan), 1947 (IV of 1947)

*In* the Preamble, *omit* “as adapted by the Pakistan (Provisional Constitution) Order, 1947”.

Section 1.- (i) *In* sub-section (1), *omit* “(Pakistan)” and

(ii) *in* sub-section (2), *for* “Pakistan” *substitute* “Bangladesh”.

Section 5.- *For* “Central Government, any Provincial Government” *substitute* “Government of the People’s Republic of Bangladesh”.

---