

The Land Development Tax Ordinance, 1976

(Ordinance NO. XLII OF 1976)

An Ordinance to provide for the levy of a land development tax.

WHEREAS it is expedient to provide for the levy of a land development tax;

NOW, THEREFORE, in pursuance of the Proclamations of the 20th August, 1975, and 8th November, 1975, and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

Short title, extent and commencement

1. (1) This Ordinance may be called the Land Development Tax Ordinance, 1976.
- (2) It extends to the whole of Bangladesh, except the Chittagong Hill Tracts.
- (3) It shall be deemed to have come into force on the fourteenth day of April, 1976.

Definitions

2. In this Ordinance, unless there is anything repugnant in the subject or context, -
 - ¹[(a) “body” means body of individuals, whether incorporated or not, and includes any company, firm, society, association, organisation or authority by whatever name called;]
 - ²[(aa)] “Deputy Commissioner” includes an Additional Deputy Commissioner;
 - (b) “land” includes land covered with water at any time of the year, benefits arising out of land and things attached to the earth or permanently fastened to anything attached to the earth;
 - (c) “land taxes” means-

- (i) the development and relief tax payable under the Finance (Third) Ordinance, 1958 (E.P. Ord. LXXXII of 1958),
- (ii) the additional development and relief tax payable under the Finance Act, 1967 (E.P. Act XVII of 1967),
- (iii) the local rate payable under the Basic Democracies Order, 1959 (P.O. No. 18 of 1959), and
- (iv) the primary education cess payable under the Finance Act, 1974 (XLIV of 1974);
- (d) “non-agricultural land” has the same meaning as assigned to it in section 2(4) of the Non-Agricultural Tenancy Act, 1949 (E. B. Act XXIII of 1949);
- (e) “prescribed” means prescribed by rules made under this Ordinance;
- (f) “Revenue Officer” includes any officer whom the Government may appoint to discharge all or any of the functions of a Revenue Officer under this Ordinance or any rules made thereunder;
- (g) “year” means a Bengali year commencing on the first day of Baishakh.

Land development tax

3. ³[(1) There shall be levied and collected, for every year commencing on the first day of Baishakh, 1383 B.S., on all lands a tax to be called land development tax at the rates specified below, namely:-

<i>Description of Land.</i>	<i>Rate of tax.</i>
[(a) [agricultural land other than lands used for cultivation of tea, coffee or rubber or for orchards]- if the total land held by a family or body for the whole year or for more than six months is-	
(i) not more than 2.00 acres . .	three poisha per decimal subject to a minimum of one taka;
(ii) more than 2.00 acres but does not exceed 5.00 acres.	six taka for 2.00 acres <i>plus</i> fifteen poisha per decimal for the land in excess of 2.00 acres;

(iii) more than 5.00 acres but does not exceed 10.00 acres.	fifty-one taka for 5.00 acres <i>plus</i> thirty six poisha per decimal for the land in excess of 5.00 acres;
(iv) more than 10.00 acres but does not exceed 15.00 acres.	two hundred thirty-one taka for 10.00 acres <i>plus</i> sixty poisha per decimal for the land in excess of 10.00 acres;
(v) more than 15.00 acres but does not exceed 25.00 acres.	five hundred thirty-one taka for 15.00 acres <i>plus</i> ninety five poisha per decimal for the land in excess of 15.00 acres;
[(vi) more than 25.00 acres but does not exceed 33.33 acres.	fourteen hundred eighty-one taka for 25.00 acres <i>plus</i> one taka and forty-five poisha per decimal for the land in excess of 25.00 acres;
[* * *]	
[(aa) agricultural land used for cultivation of tea, coffee or rubber or for orchards	one taka and ten poisha per decimal;]
[(b) non-agricultural land-	
(i) in any area within the police-stations mentioned in the First Schedule to this Ordinance	one hundred taka per decimal, if the land is used for commercial or industrial purposes; twenty taka per decimal, if the land is used for residential or other purposes;
(ii) in any area within the municipalities at the district headquarters mentioned in the Second Schedule to this Ordinance	twenty taka per decimal, if the land is used for commercial or industrial purposes; six taka per decimal, if the land is used for residential or other purposes;
(iii) in any other area	fifteen taka per decimal, if the land is used for commercial or industrial purposes; five taka per decimal, if the land is used for residential or other purposes.]

[(1A). Notwithstanding anything contained in sub-section (1), the Government may, by notification in the *official Gazette*,-

(a) revise, enhance or reduce the rate of land development tax specified in that sub-section;

(b) exempt any person or class of persons from payment of land development tax on agricultural land of such kind and of such quantity as may be specified in the notification.]

(2) [Omitted by section 2 of the Land Development Tax (Amendment) Ordinance, 1976 (Ordinance No. XCV of 1976).]

(3) The land development tax shall be assessed by the Revenue Officer in such manner as may be prescribed.

[(3A) Any person aggrieved by any classification of land or assessment of land development tax made by a Revenue Officer may prefer an appeal to such authority, within such time and in such manner as may be prescribed.]

(4) On the commencement of this Ordinance, all rent, land revenue and land taxes shall, notwithstanding anything contained in the laws under which they are payable, cease to be payable:

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Provided that nothing in this sub-section shall apply to any arrear of such rent, land revenue or land taxes.

(5) For the purposes of this section, family, in relation to a person, includes such person and his wife, son, unmarried daughter, son's wife, son's son and son's unmarried daughter:

Provided that an adult and married son who has been living in a separate mess independently of this parents from before the commencement of this Ordinance and his wife, son and unmarried daughter shall be deemed to constitute a separate family:

Provided further that in the case of any land held under any *wakf*, *wakf-al-al-aulad*, debuttar or any other trust where the beneficiaries have no right to alienate such land as their personal property, all such beneficiaries together shall be deemed to constitute a separate family in relation to such land.

Exemption

[3A. The Government or any Officer authorised by it in this behalf may, by order in writing and subject to such conditions as it or he may specify therein,

exempt from payment of land development tax, any public graveyard, public cremation grounds or place of public prayer or religious worship.

Explanation. "Place of public prayer or religious worship" shall have the same meaning as in section 151A of the State Acquisition and Tenancy Act, 1950 (E.B. Act XXVIII of 1951).]

Special provision relating to assessment of land development tax in respect of certain lands

⁵[3AA. Notwithstanding anything contained in section 3, in assessing the land development tax in respect of the lands mentioned in the Third Schedule to this Ordinance, the amount which was payable as rent or land revenue in respect of such lands under the State Acquisition and Tenancy Act, 1950 (E.B. Act XXVIII of 1950), shall be excluded from the total amount payable as land development tax for such lands.]

Power of Government to amend schedule

4. The Government may, by notification in the official Gazette, add any other police-station to the schedule or exclude therefrom any police-station or any area of any police-station.

Bar of proceedings in Civil Courts

⁶[4A. No suit or other legal proceeding shall lie in any Civil Court to set aside or modify any classification of land or assessment of land development tax made by a Revenue Officer or any order made by any authority in any appeal under this Ordinance.]

Power to make rules

5. The Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

¹ Clause (a) was inserted in the place of the previous clause (a) by section 2 of the Land Development Tax (Amendment) Ordinance, 1982 (Ordinance No. XV of 1982).

² The previous clause (a) was renumbered as clause (aa) by section 2 of the Land Development Tax (Amendment) Ordinance, 1982 (Ordinance No. XV of 1982).

³ Sub-section (1) was substituted by section 2 of the Land Development Tax (Amendment) Ordinance, 1976 (Ordinance No. XCV of 1976).

⁴ Section 3A was inserted by section 4 of the Land Development Tax (Amendment) Ordinance, 1982 (Ordinance No. XV of 1982)

⁵ Section 3AA was inserted by section 2 of the Land Development Tax (Second Amendment) Ordinance, 1986 (Ordinance No. XXIX of 1986)

⁶ Section 4A was inserted by section 3 of the Land Development Tax (Amendment) Ordinance, 1976 (Ordinance No. XCV of 1976)

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