

**THE FINANCE (THIRD) ORDINANCE, 1958**

ORDINANCE NO. LXXXII OF 1958

[26<sup>th</sup> December, 1958]

**An Ordinance to raise funds for the augmentation of the revenues of the Province and for that purpose to levy certain taxes.\***

WHEREAS it is expedient to raise funds for augmentation of the revenues of the Province and for that purpose to levy certain taxes as hereinafter provided;

NOW, THEREFORE, in pursuance of the Presidential Proclamation of the 7<sup>th</sup> day of October, 1958 and in exercise of the powers enabling him in that behalf, the Governor is pleased to make and promulgate the following Ordinance, namely:-

Short title and extent

1. (1) This Ordinance may be called the <sup>1</sup>[\* \* \*] Finance (Third) Ordinance, 1958.

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

Levy of development and relief tax

2. (1) There shall be levied and collected by the Government a development and relief tax from every tenant at the rate of four *annas* on each taka of rent payable by him in respect of the land comprised in his tenancy with effect from the 1<sup>st</sup> day of *Baishakh*, 1365 :

Provided that when such land is held free of rent, such development and relief tax shall be levied and collected at the rate of four *annas* on each taka of rent that would be assessable

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\* Throughout this Act, the words "Government" and "taka" were substituted for the words "Provincial Government" and "rupee" respectively by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

<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).

on such land on the principles laid down in section 26 of the<sup>1</sup>[\* \* \*] State Acquisition and Tenancy Act, 1950.

(2) The development and relief tax levied under sub-section (1) shall be realised in the manner in which rent is realised by the Government.

**3.** [*Levy of additional stamp duty and manner of realization.- Omitted by section 10 of the Finance Act, 1980 (Act No. XXIII of 1980).*]

**4.** [*Repeal of section 2 of E.P. Act XII of 1958.- Repealed by section 3 and the Third Schedule of the Repealing and Amending Ordinance, 1966 (East Pakistan Ordinance No. XIII of 1966).*]

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