

**THE BANGLADESH (COLLECTION OF TAXES)  
ORDER, 1971**

ACTING PRESIDENT'S ORDER NO. 1 OF 1971

[26<sup>th</sup> December, 1971]

WHEREAS it is expedient to make provisions for the collection of taxes in Bangladesh;

NOW, THEREFORE, in pursuance of the Declaration of Independence of Bangladesh and in exercise of all powers enabling him in that behalf, the Acting President is pleased to make the following Order:-

1. (1) This Order may be called the Bangladesh (Collection of Taxes) Order, 1971.

(2) It extends to the whole of Bangladesh.

(3) It shall come into force at once and shall be deemed to have taken effect on the 16th day of December, 1971.

2. All taxes except land revenue, payable or leviable under any law made before the commencement of this Order either by the Government of Pakistan or by the Government of East Pakistan shall be continued to be levied and collected at the rates specified therein by the person or authority empowered to levy and collect the same or by such other person or authority as the Government of Bangladesh may appoint in this behalf.

3. To avoid any doubt, it is declared that land revenue shall be reviewed by the Government of Bangladesh and shall not be collected until such time as the Government of Bangladesh may, by notification in the *official Gazette*, direct otherwise.

4. In this Order,-

(a) 'law' includes rule, regulation, bye-law, order, instrument and notification;

(b) 'tax' includes duty, cess, rate, penalty, fee and levy.

5. For the purposes of this Order, references in any law to "Central Government", "Provincial Government", "Pakistan" and "East Pakistan", shall, unless the context otherwise requires, be construed as references to "Government of Bangladesh" and "Bangladesh" respectively.

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