

# The Municipal Taxation Act, 1881

( ACT NO. XI OF 1881 )

**<sup>1</sup>♣An Act to give power to prohibit the levy of municipal taxes in certain cases.**

## Preamble

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:-

### Short title

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

### Local extent

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

### “Municipal Committee” defined

2. In this Act “Municipal Committee” <sup>3</sup>[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.

### Power to prohibit levy of tax

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-

(a) payable by any person subject to <sup>4</sup>[the Army Act, 1952, the Naval Discipline Ordinance, 1961 or

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.