

The Finance Act, 1967 (East Pakistan Act)

(EAST PAKISTAN ACT NO. XVII OF 1967)

An Act to provide for the continuance of certain taxes and tolls and for raising the rates of certain other taxes.

WHEREAS it is expedient to provide for the continuance of certain taxes and tolls and for raising the rates of certain other taxes;

It is hereby enacted as follows:-

**Short title,
extent and
commencement**

1. (1) This Act may be called the ¹[* * *] Finance Act, 1967.

(2) It extends to the whole of ²[Bangladesh].

(3) It shall come into force on the first day of July, 1967.

**Levy of
additional
development
and relief
tax**

2. (1) There shall be levied and collected by the ³[Bangladesh] an additional Development and relief tax from every Malik or tenant at the rate of fifteen per cent of land revenue or rent payable by him in respect of the land comprised in his holding or tenancy with effect from the 1st day of Baishakh, 1377.

(2) The additional development and relief tax levied under sub-section (1) shall be realised in the manner in which rent is realised by the ⁴[Bangladesh].

[Repealed.]

3. [Amendments of section 34 and Article 53 of Schedule IA of Act II of 1899.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).]

[Repealed.]

4. [Toll on vessels plying on inland waters.- Repealed by section 15 of the Finance Act, 1968 (East Pakistan Act No. VI of 1968).]