

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:-

Description of Land.	Rate of tax.
[(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;

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(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 <i>official Gazette</i> ,-	