

The Finance (Third) Ordinance, 1958 (East Pakistan Ordinance)

(Ordinance NO. LXXXII OF 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 7th 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 ¹[* * *] Finance (Third) Ordinance, 1958.

(2) It extends to the whole of ²[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 1st 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 on such land on the principles laid down in section 26 of the ³[* * *] 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.

[Omitted]

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