

অর্থ আইন, ১৯৯৫

(১৯৯৫ সনের ১২ নং আইন)

সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং কতিপয় আইন সংশোধনকল্পে প্রণীত আইন।

যেহেতু সরকারের আর্থিক প্রস্তাবাবলী কার্যকরকরণ এবং নিম্নবর্ণিত উদ্দেশ্যসমূহ পূরণকল্পে কতিপয় আইন সংশোধন করা সমীচীন ও প্রয়োজনীয়;

সেহেতু এতদ্বারা নিম্নরূপ আইন করা হইল:-

সংক্ষিপ্ত শিরোনামা ও প্রবর্তন

১। (১) এই আইন অর্থ আইন, ১৯৯৫ নামে অভিহিত হইবে।

(২) The Provisional Collection of Taxes Act, 1931 (XVI of 1931) এবং উহার অধীনে জারীকৃত ঘোষণা সাপেক্ষে, এই আইন ১৯৯৫ সনের ১লা জুলাই তারিখ হইতে কার্যকর হইবে।

Act VII of 1870 এর সংশোধন

২। Court Fees Act, 1870 (VII of 1870)-এর Schedule I-এর No. 11 এবং উহার বিপরীতে উল্লিখিত এন্ট্রিসমূহের পরিবর্তে নিম্নরূপ No. 11 এবং এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা:-

Certificate under the Succession Act, 1925.	When the amount or value of any debts or securities specified in the certificate under section 374 of the Act exceeds Taka twenty thousand but does not exceed Taka one lakh	One Percentum.
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		আপত্তি When the amount or value of any debts or securities specified in the certificate under section 374 of the Act exceeds Taka one lakh	Two percentum.
		When the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act	One percentum of such aggregate.
		exceeds Taka twenty thousand but does not exceed Taka one lakh	
		When the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act exceeds Taka one lakh	Two percentum of such aggregate.
		Notes :	
		(1) The amount of a debt is the amount including interest on the pay on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.	

		(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such power has been conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of a security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.”;	
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**Act II of
1899 এর
সংশোধন**

৩। Stamp Act, 1899 (II of 1899)-এর Schedule I-এর Article 47 এর-

(১) Division C এর প্রথম কলামের এন্ট্রি (b) এবং উহার বিপরীতে দ্বিতীয় কলামের এন্ট্রির পরিবর্তে যথাক্রমে নিম্নরূপ এন্ট্রিসমূহ প্রতিস্থাপিত হইবে, যথা:-

"(b) in any other case for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Taka 10,000 and also where such amount exceeds Taka 10,000 for every Taka		Five Taka : Provided that in the case of a policy of insurance against death by accident when the annual premium payable does not exceed Two Taka and fifty poisha per Taka 1,000 the duty on such instrument
2,500 or part thereof, the maximum amount which may become payable under it.		shall be five poisha for every Taka 1,000 or part thereof.”; এবং
(২) Division E এর পরিবর্তে নিম্নরূপ Division E প্রতিস্থাপিত হইবে, যথা:-		
"E- Life Insurance or other insurance not specifically provided for, except such a Re-insurance as is described in Division F of this Article-		

(i) for every sum insured not exceeding Taka 1,000		Two Taka;
(ii) for every sum insured exceeding Taka 1,000 but not exceeding Taka 5,000		Four Taka; and
(iii) for every sum insured exceeding Taka 5,000 but not exceeding Taka 10,000 and also for every Taka 5,000 or part thereof in excess of Taka 10,000		Five Taka.”;

Act I of 1944 এর সংশোধন

8। The Excises and Salt Act, 1944 (I of 1944) এর-

(১) section 2, 13, 13B, 23, 33, 35, 36A এবং 37 এর "Collector", "Additional Collector", "Joint Collector", "Deputy Collector" এবং "Assistant Collector" শব্দগুলির পরিবর্তে, যথাক্রমে, "Commissioner", "Additional Commissioner", "Joint Commissioner", "Deputy Commissioner", এবং "Assistant Commissioner" শব্দগুলি প্রতিস্থাপিত হইবে;

(২) section 12 এর "Customs Act, 1969 (IV of 1969)" শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে "Customs Act, 1969 (IV of 1969), hereinafter referred to as the Customs Act" শব্দগুলি, কমাগুলি, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(৩) section 35 এর-

(ক) sub-section (1) এর পরিবর্তে নিম্নরূপ sub-section (1) and sub-section (1A) প্রতিস্থাপিত হইবে, যথা:-

"(1) Any person aggrieved by any decision or order, other than an order of attachment and sale under section 11, passed by an Excise Officer under this Act or the rules made thereunder may, within three months from the date of such decision or order, appeal therefrom,:-

(a) where the decision or order has been passed by an Excise Officer not superior in rank to an Additional Commissioner of Excise, to the Commissioner (Appeal); and

(b) where the decision or order has been passed by a Commissioner of Excise, Commissioner (Appeal) or an Excise Officer of equivalent rank, to

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the Appellate Tribunal constituted under section 196 of the Customs Act, hereinafter referred to as the Appellate Tribunal.

(1A) Upon receipt of an appeal under sub-section (1),-

(a) if the appeal has been preferred to the Commissioner (Appeal), the Commissioner (Appeal) may make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no order imposing or enhancing any penalty or fine or requiring payment of a greater amount of duty than has been adjudged in the decision or order appealed against shall be passed by the appellate authority unless the person affected has been given an opportunity of showing cause against it and of being heard:

Provided further that the appellate authority may admit an appeal after the expiration of the aforesaid period not exceeding two months from the date of such expiration, if he is satisfied that the appellant has sufficient cause for not preferring it within that period;

(b) if the appeal has been preferred to the Appellate Tribunal, the Appellate Tribunal shall, notwithstanding anything contained in this Act, dispose of the appeal, as per as practicable, in accordance with the provisions relating to the said Tribunal.”;

(খ) sub-section (1A) sub-section (1B) হিসাবে পুনঃসংখ্যায়িত হইবে;

(গ) sub-section (2) এর পর নিম্নরূপ sub-sections (3) এবং (4) সংযোজিত হইবে; যথা:-

"(3) Every appeal which is pending immediately before the appointed day before the Board under section 35 of this Act, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal will dispose of such appeal or matter, as per as practicable, in accordance with the provisions laid down in section 196J of the Customs Act.