

(13) Any person assessed

করারোপ ও মডেল ট্যাক্স বিধানাবলী

**[The Municipal Corporations [Taxation]
Rules, 1986]**

[Dhaka, the 24th February 1986]

8. Arrangement for collection of tax, etc.-

- (1) A Municipal Corporation may make arrangement for collection of taxes, rates, cesses, tolls or fees levied by it under the Ordinance and any rules or by-laws made thereunder.
- (2) The time and place of receiving payment of taxes, rates, cesses, tolls or fees shall be notified to the public along with the list of persons authorised to receive money on behalf of the Municipal Corporation.
- (3) Any person assessed to any tax, rate, cess, toll or fee may, instead of making payment to the office of the Municipal Corporation, pay the tax, rate, cess, toll or fee on demand to any person authorised to collect the same outside the office premises or in any scheduled bank specified by the Municipal Corporation in this behalf.
- (4) The Municipal Corporation, or the person or bank authorised to collect the tax, rate, cess, toll or fee, shall grant receipts for sums received by it or him and the receipt shall state the amount paid and the account thereof.

9. **Tax, etc. when due.-** Except as otherwise provided in these rules, a tax, rate, cess, toll or fee payable under the Ordinance or any rule or by-law made thereunder shall be payable by the assessee by such date as may be specified by the Municipal Corporation in this behalf:

Provided that the Municipal Corporation shall issue a bill of demand for every such sum stating therein the date by which the same shall be paid:

Provided further that-

- (i) if the payment of any tax or rate in respect of any building and land is made for any quarter of the current financial year within the time specified in the bill of demand, a rebate may be allowed at 5 percent on the current demand;

- (ii) if the payment of any tax or rate in respect of any building and land is made for the ^ first quarter of the; current financial year within the time specified in the bill of demand together with payment of such tax or rate in advance for the remaining three quarters or more as provided in rule ¹[34(3)J, a rebate at 10 percent on the total demand may be allowed; and
- (iii) if the payment of any tax or rate in respect of any building and land is made for any quarter of the current financial year within the time specified in the bill of demand together with payment of such tax or rate in advance for less than three quarters of the current financial year, a rebate at 7.5 percent on the demand for the current quarter as well as on the amount of such tax or rate paid in advance may be allowed:

✓ Provided further that if the payment of any tax or rate in respect of any building and land is not made within the financial year for which it is due or within the time specified in the bill of demand, the Municipal Corporation may impose a surcharge at the rate of ²[15 percent) of the demand defaulted during the previous financial year, but in exceptional cases, the Municipal Corporation may exempt any tax payer partly or wholly from the payment of surcharge.

- 10. Postponement of realisation of any tax, etc.-** Notwithstanding anything contained in rule 9, the Municipal Corporation may postpone realisation of any tax, rate, cess, toll or fee or any other sum due to it on account of hardship for a period not exceeding six months and in the case the building remains vacant for more than sixty days. In the latter case, the assessee shall be entitled to a remission to the extent of one-half of the amount due on account of such period:

Provided that-

- (a) the person liable to pay the tax or rate or his agent has given notice in writing about the vacancy to the Municipal Corporation, and
- (b) the amount of tax or rate to be remitted in respect of such vacancy shall not be calculated from any date prior to the date of delivery of such notice.

11. Recovery of arrear taxes, etc.-

- (1) Subject to the provisions of rule 10, if any person fails to pay any tax, rate, cess, toll or fee, or any installment thereof or any other dues within the specified time, the Municipal Corporation shall cause a list

¹ Substituted by the Gazette Notification No. S.R.O. 74-L/87/S-XI/1R-5/86/78 dated 22 April 1987.

² Substituted by the Gazette Notification No. S.R.O. 329-L/90/S-TOFF-3/1R-8/89/340 dated 19 September 1990.

of such arrears to be prepared and shall display it on the notice board of the Municipal Corporation and simultaneously a notice shall be served on the defaulters individually.

- (2) On the expiry of [fifteen days] from the date on which the arrear list is so displayed and notice served, the Municipal Corporation may proceed to recover the arrears as a public demand, and where the Municipal Corporation has been empowered to recover arrear of taxes, rates, cesses, tolls, fees and other moneys claimable by the Corporation by distress and sale of movable property belonging to the person concerned, it may proceed to recover the amount due by distress and sale of movable property belonging to the person concerned.

12. Power to recover dues by distress and sale by whom to be exercised.-

- (1) The power to recover arrears of taxes, rates, tolls, fees and other moneys by distress and sale of movable property shall be exercised by the Mayor of the Municipal Corporation.
- (2) The Mayor of the Municipal Corporation shall issue the warrant of distress and sale of movable property.
- (3) Any employee of the Municipal Corporation duly authorised by the Mayor in this behalf shall execute the warrant.
- (4) In case there is any apprehension of breach of peace in the execution of distress warrant, the Mayor, when required, may seek for police assistance and any extra cost involved in securing the assistance of police shall also be recoverable from the defaulter.

13. Distress and sale how to be made.-

- (1) The employee authorised under rule 12(3) may orally require the defaulter to pay up the arrear then and there, and on the refusal of the defaulter, such person may proceed to attach the defaulter's movable property and shall grant a receipt thereof to the defaulter:
Provided that no property exempted under the proviso to section 60 of the Civil Procedure Code, 1908 (V of 1908), from attachment or sale shall be so attached.
- (2) The amount of the arrear dues, with costs, incurred in conducting the distress and sale shall be recovered by sale of the attached property in the manner laid down hereinafter.
- (3) The attachment shall be made by actual seizure of the movable property, between the hours of sun-rise and sun-set, and in the presence of two witnesses and an inventory of the seized property will

be drawn up which will be attested by the witnesses and a copy of the inventory shall be given to the defaulter; and the employee charged with the execution of the distress shall be responsible for the safe custody of all the property distrained, until it is sold or released to the defaulter on payment of the arrears and cost before the sale.

- (4) If the value of the attached property is estimated to be less than taka one hundred or the property is of a perishable nature, the authorised employee may proceed to sell it on the spot by public auction.
- (5) When the value of the (non-perishable) property distrained is estimated to be more than taka one hundred, the employee effecting the distraint may entrust it to any reliable person of the locality on his executing a bond (zimmanama) to produce the same on a date and time and at the place fixed for sale; and if no zimmdar is forthcoming, the property shall be deposited at the office of the Municipal Corporation.
- (6) The employee conducting the distraint shall fix a date and time not later than ten days from the date of seizure of the property and shall orally intimate the same to the defaulter and the zimmdar, if any, shall announce the fact in the locality by beat of drum.
- (7) On the date, time and place fixed, the employee effecting the distraint or any other employee of the Municipal Corporation authorised in this behalf by the Mayor shall put the property to public auction and the auction shall take place in the presence of at least one Commissioner of the Municipal Corporation:
Provided that no Mayor, Deputy Mayor, Commissioner, Chief Executive Officer or any other officer or employee of the Municipal Corporation shall be entitled to bid for the property in his own name or in any other person's name.
- (8) The sale-proceeds shall be applied for the recovery of the arrears and the cost incurred in conducting the distress and sale and the excess amount, if any, shall be given to the defaulter if he is present, and if he is not present, such amount shall be credited to the Corporation Fund from where it can be claimed by the defaulter within one year from the date of the sale, after which it would be forfeited to the Municipal Corporation.
- (9) If the defaulter pays up before the auction the arrears together with the cost incurred on distraint, the distrained property shall be released to the defaulter.

14. Authorised person may break open door.- The employee authorised to execute the distraint may, between sun-rise and sun-set, break open any outer or inner door or window of a house, if he has reasonable ground for believing that such house contains any movable property.

belonging to the defaulter, and if, after intimation of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that he shall not enter or break open the door of any room appropriated to women, except after reasonable notice and opportunity given to enable the women to remove to some part of the house where there privacy may be preserved.

15. **Sale of property beyond limit of Municipal Corporation.-** If the Municipal Corporation is unable to recover any arrear with cost under the rule 13 by distraint and sale of property of a defaulter within the Municipal Corporation and if the defaulter has any movable property outside the limits of the Municipal Corporation, the Deputy Commissioner within whose jurisdiction such property is located may, on the application of the Mayor, issue a warrant to the Mayor or Chairman of the Municipal Corporation or Paurashava or local authority within whose jurisdiction such property is located for the distress and sale of any movable property or effects belonging to the defaulter and the amount, if realised, shall be remitted to the Mayor of the Municipal Corporation at whose instance the proceedings were instituted.

16. **Account of distress and sale.-** The Municipal Corporation shall keep and maintain an account of all distresses issued and sales made for the recovery of arrear of taxes, rates, cesses, tolls, fees and other moneys claimable by the Municipal Corporation.

17. **Irrecoverable dues.-** The Municipal Corporation may, by order, strike off the books the Amount of any tax, rate, cess, toll or fee or any other moneys due to the Municipal Corporation which has become irrecoverable.

18. **Reduction or remission.-**

(i) Whenever from the circumstances of any case it appears that the levy of any tax, rate, cess, toll or fee would produce excessive hardship to any person liable to pay the same, the Municipal Corporation may, at a meeting, reduce the same to the extent of 15 percent of the assessed amount, and once such deduction has been allowed, no further reduction shall be allowed by the Municipal Corporation on the reduced amount.

(ii) If, in any case, the Municipal Corporation is of opinion that a remission beyond 15 percent may be allowed, it may, after reduction up to 15 percent of the assessed amount and on payment of the amount so reduced by the payee, forward the case to the Divisional Commissioner with such recommendation, as it may like to make, for consideration and order and the decision of the Divisional Commissioner shall be final.