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**Government of East Pakistan
Road Transport Department
Road Transport Laws Section**

Notification

No RTL /2T-1/66/228-4th November 1966 - In exercise of the power conferred by section 12 of the Bengal Motor Vehicles Tax Act, 1932 (Bengal Act of 1932) and in suppression of the Bengal Motor Vehicles Tax Rules, 1933 the Government is pleased to make the following rules, namely-

The East Pakistan Motor Vehicle Tax Rules 1966.

1. **Title** – These rules may be called the East Pakistan Motor Vehicles Tax Rule 1966
2. **Definitions** – In these rules, unless there is anything repugnant in the subject or context.
 - (a) 'area' means an area specified by the Provincial Government under section 3 of the Act;
 - (b) 'form' means a form appended to these rules;
 - (c) "owner" means the person registered as owning a vehicle under the Motor Vehicle Act, 1939 and the Rules made there under and include a person having the use of a motor vehicle under a hire purchase agreement;
 - (d) "registering authority" means an authority empowered to register Motor Vehicle Act, 1939;
 - (e) "penalty" means a penalty imposed by the Taxing Officer under the provisions of sub-section (4) of section 4 of the Act;
 - (f) "refund" means a refund under the provision of section 4 or section 5 of the Act;
 - (g) "the Act" means the Bengal Motor Vehicle Tax Act, 1932;
 - (h) "token" and "Counterfoil Token" mean respectively, the token and its counterfoil under section 9 of the Act and described in Form D (East Pakistan Form No. 330E) of which all entries have been filled in by the Taxing Officer save as prescribed under rule II.
3. **Method of paying Tax** – The tax shall be paid to the Taxing Officer of the area in which the vehicle is kept. Payment shall be made through a treasury challan or in such other manner as the Taxing Officer may allow. If payment is made through a treasury challan, the challan shall be made out in triplicate and the triplicate copy shall be submitted to the Taxing Officer as proof of payment.
4. **Declarations** – The Declaration referred to in sub-section (1) of the Act shall be in Form A (East Pakistan Form No. 330C) delivered to the Taxing Officer by the person making the payment.
5. The additional declaration referred to in sub-section (2) of the Act shall be in Form B (East Pakistan Form No. 330D) and delivered to the Taxing Officer by the person making the payment of additional tax.
6. A separate declaration or additional declaration shall be presented by the Taxing Officer in respect of each vehicle.
7. **Checking of Declaration** – The Taxing Officer shall satisfy himself that every declaration or additional declaration delivered to him is complete in every respect and that the amount already paid or now tendered towards the payment of the tax is the amount due on the vehicle.
8. **Grant of receipt** –
 - (1) When satisfied that the amount tendered is correct the Taxing Officer shall accept payment of the tax grantin Form C (East Pakistan Form No. 39) or retain, as a voucher, one ... of the Treasury challan, as the case may be.

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(2) If payment has already been made-

through a treasury challan, the duplicate challan will be deemed to serve as a receipt and the triplicate shall be retained by the Officer as a voucher, and

in a Magistrate's court or after issue of a distress warrant, a per tory cash receipt shall be given in the following form and the Magistrate's receipt given rule 23 shall be retained by the Taxing Officer as a voucher—

East Pakistan Form No. 3581.

High Court Civil Miscellaneous Form No. (M) 128

High Court Criminal Miscellaneous Form No. (M) 21.

9. Issue of token -

(3) When the Taxing Officer is satisfied that the has been paid for a period not yet expired and that the registration of the motor vehicle for which it is paid is valid, he shall deliver to the person who has paid the tax a token in Form D (East Pakistan Form No.) duly filled in as follows, namely-

All times in Form D filled in, including token and counterfoil in permanent black ink, except as provided in sub-rule (2) case of a trailer, the token shall be preceded by a "T"

The filled in token and counterfoil token to be over stamped or printed by an in permanent colored ink with English numerals indicating the month and the calendar year in which the for which the tax has been paid will expire. The numerals ing the year shall be limited to the last two digits (viz., 6th... 1966). The stamping or printing shall be of such a occupy fully three-quarters of diameter of the token. The to be used for the initial year of expiry shall be blue, for the following year of expiry red and the colours shall alternate for subsequent years.

(4) Upon issuing a token with respect to a vehicle which was subject to in another taxation area during the immediately preceding period, the Taxation Officer issuing the token shall notify the Taxation Officer in the area in which the tax was previously paid of the fact that a new token has been issued, including in the notice the details of the vehicle, the amount of tax paid and the date on which it was paid. The expiring token returned under rule 15 shall be attached to the notice.

(5) When a token is issued for a vehicle of which the registration is still pending the Taxing Officer shall leave the item relating to the registered number blank. On receipt of the certificate of registration the owner of the vehicle shall produce the token, together with the certificate of registration before the Taxing Officer who shall thereupon enter the registered number of the vehicle on the token, the counterfoil token and in his registers.

✓ 10. Token to be exhibited-

(6) The token shall be displayed in the lower right hand corner of the wind-screen of every vehicle possessing such a facility : Provided that where the wind-screen is fully exposed to the elements, the token may be displaced in a prominent location of the body of the vehicle.

(7) The token shall be displayed in a prominent location on the body of every trailer or other vehicle or conveyance not possessing a wing -screen.

(8) In every case, the position of the token shall be such as to render it visible to casual inspection from outside the vehicle and the manner of display shall permit a clear view of the entire token at the same time, ensuring that the token shall not be mutilated, spoiled, destroyed, defaced or rendered illegible during the period of its validity.

11. Defacing Token - No person shall alter, deface, mutilate or add anything to the token or exhibit the token on a vehicle other than the vehicle specified on the token.

12. Use of imitation and illegible tokens forbidden - No person shall exhibit in the manner provided in rule 10 any imitation of a token or use on a vehicle any token which has become illegible.

13. **Responsibility of owner for token** – If the token is lost destroyed, defaced or altered or has become illegible, the owner shall immediately report the fact to the Taxing Officer who issued the token.
14. **Duplicate token**
- (9) If the Taxing Officer is satisfied that the original token issued by him has been lost, destroyed, defaced or altered or has become illegible, he shall on payment by the owner of a fee of Rs. 5 issue a duplicate token and shall issue a receipt in Form C (East Pakistan Form No.... 69) unless payment has been made as provided in clause (a) of sub-rule(2) of rule 8.
- (10) The duplicate token issued shall be clearly stamped with the word "duplicate" on its reverse side. The corresponding counterfoil shall similarly be stamped with the word "duplicate" across its face.
- (11) If an original token that has been reported lost is found after the duplicate has been issued, the owner of the vehicle shall take all reasonable steps to regain the original and surrender it to the Taxing Officer. No refund shall made of the fee paid under sub- rule(1)
15. **Return of Token** – Every token shall be returned to the either on its expiry or at the time of payment of the tax for the year or quarter, when it shall be attached to the declaration in Pakistan Form No.330C) relating thereto . It shall be defaced byin the case of a token issued by him, filed in accordance with or, in the case of a token issued in another area, forwarded to the of that area in accordance with sub-rule(2) of rule 9.
16. **Tokens for vehicles exempt from tax** - Owners or Officers-in-charge of vehicles for which tax exemption is claimed under provisions of rule forward it to the Taxing Officer together with satisfactory proof that the are entitled to exemption . On receipt of such proof the Taxing Office shall issue, for not more than one year, a tax-free token on which shall be entered *under* the heading " Class" the word "free"
17. **Token Books** –
- (1) The Taxing Officers shall be held responsible for the receipt and issuance of books of tokens and any irregularity in records and accounts pertaining thereto.
- (2) The tokens and counterfoil tokens shall be serial numbered at the time of printing
18. **Quarterly periods** – The quarterly periods referred to in section 4 of the Act shall be the *four* periods namely-
- (i) First day of July to the last of September
- (ii) First day of October to the last day of December
- (iii) First day of January to the last of March, and
- (iv) First day of April to the last day of June
19. **Year** – A year shall consist of four quarters specified in rule 19
20. **Mode of Recovery of Arrear Tax by the Court** -
- (1) In prosecuting person under the provisions of section 13 or section 14 of the Act, the Taxing Officer shall forward with his report to the Magistrate as statement in Form (East Pakistan Form No. 330-1)
- (2) If the trying Magistrate convicts the accused he shall at the time of passing orders assess the tax due, direct the payment of it by the and enter the in Form !(East Pakistan Form No. 330-1) under heading "order of the trying "Magistrate".
- (3) If the tax so assessed is paid in court the trying Magistrate shall a separate receipt for it in the following form note the payment in under the appropriate heading attesting it by his *seal*, and

make theto the accused with instructions to present it to Taxing Officer . The Taxing Officer shall then issues a token if the payment covers a period that expired-

East Pakistan Form No. 358

High Court Civil Miscellanies Form No. (M)128

High Court Criminal Miscellaneous Form No.(M) 21

(4) If the tax is not paid in court, the Magistrate shall take all to realize it. When it is realized he shall proceed as directed in rule(3)

(5) The tax shall be credited to "XII- Receipts under the Motor Vehicle Acts".

21. Suspension of Registration –

- (1) If a Taxing Officer declares the certificate of registration of a motor vehicle to be suspended under the provisions of section 13A of the Act, he shall inform the owner that the registration of his motor vehicle has been suspended and that the use of the vehicle is prohibited until the suspension is removed .
- (2) One receipt of the tax and any penalty due the taxing officer shall declare that the suspension of registration is removed.
- (3) A copy of all orders regarding suspension of registration and release from suspension shall be forwarded by the Taxing Officer to the registration authority concerned for entry in the registration register.

22. Method of Calculating Tax

- (1) In the case of motorized bicycles, the tax base applicable to the First Schedule of the Act shall be the unladen weight extend on subject to entry in the vehicle's certificate of registration under the Motor Vehicle Act, 1939.
- (2) In the case of passenger vehicles, the seating capacity which forms the tax case for the First Schedule of the Act Shall be determined as follows-

Where separate seats are provided for each passenger one person shall be counted for each separate seat excluding the drivers seat and

Where the vehicle is fitted with continuous seats one person shall be counted for each complete length of fifteen inches in a straight line long the length of the front of each seat, excluding the drivers seat.

- (3) In the case of goods vehicles, the tax base applicable to the First Schedule the Act shall be the laden weight entered or subject to entry in the vehicle certificate of registration under the Motor Vehicles Act, 1939.

23. Motor Vehicle Exempted From Tax- The following motor vehicle are exempt from the payment of Tax namely-

- (1) unregistered motor vehicle kept for sale by bona fide dealers in such vehicles
- (2) motor vehicles owned and operated by the Government of East Pakistan's and by the Central Government including their Departments and agencies but exclusive of autonomous and local bodies.
- (3) motors vehicles owned and operated by the military services of Pakistan.
- (4) motor vehicles owned and operated by any agency authority or local body which are used exclusively for conservancy, water carrying, firefighting or sanitation.
- (5) motor vehicles belonging to foreign and international Diplomatic missions (viz. Embassies, Legations, High Commissions, Consulates, Trade Commissions and the Offices of the United Nations and other recognized international agencies) and to diplomatic and non-diplomatic members thereto.
- (6) ambulances and motor vehicles used exclusively as traveling dispensaries

- (7) motor vehicles used exclusively as hearses
- (8) tractors and trailers used exclusively for agricultural purposes: and
- (9) other vehicles, which the Provincial Government may, from time to time specify, by notification in the official gazette.

24. Vehicles Entering East Pakistan

- (1) A person bringing a motor vehicle into East Pakistan shall report the entry of the vehicles to the Taxing Officer within one week of its arrival, giving a description of the vehicle, its intended use and the date of entry.
- (2) A motor vehicle bought into East Pakistan for a period not exceeding thirty days and not used for hire and reward shall be exempt from tax.
- (3) A motor vehicle bought into East Pakistan for a period exceeding thirty days shall be liable to the payment of tax
- (4) A motor vehicle declared exempt from tax under sub-rule (2) shall be issued with a token valid for thirty days from the date of the arrival of the vehicle in East Pakistan. Such a token shall be clearly marked "temporary" under the heading class.

25. Refunds –

- (1) For the purpose of qualification for a tax refund under the Act, an application for the suspension of the certificate of registration of a motor vehicle for a period during which the vehicles will not be in use may be made to the registering authority through the Taxing Officer. If satisfied with the reasons given for the proposed suspension, the registering authority shall issue a suspension notice for such period as it deems appropriate and may order the surrender of the certificate of registration.
- (2) A person claiming a refund of tax under section 4 or section 5 of the Act shall present to the Taxing Officer, who issued the token on receipt of such tax, a declaration in Form E (East Pakistan Form No. 330F) together with satisfactory proof of the admissibility of the refund.
- (3) In the case of a refund claimed under section under 5 of the Act a certificate from the registering authority stating that the registration certificate of the vehicle has been surrendered or that the renewal of the certificate of registration of the vehicle has been refused shall be deemed to be satisfactory proof.
- (4) No refund of tax shall be made unless the token in respect of which the claim is made has been surrendered to the Taxing Officer to whom the claim for a refund is made:

Provided that this rule may be waived in cases where the Taxing Officer is satisfied that the token has been destroyed under circumstances over which the owner had no control and which did not call for an application for a duplicate token under rule 14.
- (5) When a refund has been made under the provisions of sub-section (3) of section 4 of the Act, a new token shall be issued for any unexpired period for which the tax has not been refunded or remitted.
- (6) On receipt of satisfactory proof that the refund is admissible, the Taxing Officer shall calculate the amount of refund due and make over to the owner a certificate in Form F (East Pakistan Form No. 3558)
- (7) The person to whom a certificate in Form F (East Pakistan Form No. 3558) has been granted shall, on presentation of such certificate at the nearest treasury office within ten days from the date of issue, be entitled to a refund of the sum mentioned therein.

26. Accounts to be maintained –

The Taxing Officer shall maintain accounts in the following manner namely-

- (a) Register of receipt to be maintained in Form G (East Pakistan Form No. 330G) every amount for which a token has been issued shall be entered in this register under the appropriate head.

- (b) Register of refund to be maintained in Form H (East Pakistan Form No. 3558) has been graded shall be entered in this register under the appropriate head ; and
- (c) The information contained in these registers shall be retained for as period of five years from the date of entry

27. Quarterly statement –

- (1) The Registers specified in rule 26 shall be closed at the end of each quarterly period and statement showing the excess of receipts over refunds shall be prepared in duplicate. Both copies of his statement shall be forwarded to the Treasury Officer for verification and check. The Treasury Officer shall, subsequent to verification –
 - (a) forward one copy of the quarterly statement to the Director of Taxation Dhaka, and
 - (b) return one copy to the Taxation Officer.
- (2) The Director of Taxation shall consolidate the quarterly statements from each area and submit such statements to the Provincial Government as may from time to time, be required

28. Records to be maintained

- (1) The Taxing Officer shall maintain proper files of the following namely:-
 - (a) duplicates of cash receipts – Form C (East Pakistan Form No. 39)
 - (b) Treasury Challans,
 - (c) Declarations and additional declarations – Form A and B (East Pakistan Form Nos. 330C and 330D)
 - (d) Statements in Form I (East Pakistan Form No. 330-1)
 - (e) Claims for refunds – Form E (East Pakistan Form No. 330F), and
 - (f) Quarterly returns
- (2) Counterfoil tokens relating to tokens issued shall be removed from the token book and filed separately in chronological order based on the months at the end of which the taxation periods to which the tokens relate expire. Duplicate counterfoils relating to the issuance of duplicate tokens shall be attached to the field original counterfoil. Every expired token, returned in accordance with rules 9(2) or 15, shall be matched with its filed counterfoil and attached thereto. If no token is returned in accordance with sub-rule (2) of rule 9 or rule 15, it shall be matched with its filed counterfoil and attached thereto. If no token is returned accordingly as aforesaid but satisfactory evidence is available indicating that either the tax due for a subsequent period for the vehicle in question has been paid, or that no further tax is payable on the vehicle, a notation of this evidence shall be attached to the counterfoil in lieu of a token.
- (3) After fourteen days of the expiry of each quarterly period the Taxing Officer shall prepare a summary of vehicles for which on the basis of the counterfoil record a tax would appear to be owing. The Taxing Officer shall forthwith notify the owners of the vehicles that unless proof of tax payment is preferred within a period to be stipulated by the Taxing Officer, but not exceeding fourteen days, action will be taken to suspend the registration of the vehicle and recover the tax due.

29. Destruction of contents

- (1) The contents of the files required to be maintained under rule 27(1) shall be destroyed annually after audit with the exception of the quarterly returns, which shall be maintained for such period as the Provincial Government may, from time to time require.
- (2) Each counterfoil filed in accordance with rule 27(2) shall remain until evidence is available that -
 - (a) the tax payable for a subsequent period has been paid in respect of the vehicle involved, or
 - (b) appropriate action to recover the tax due on the vehicle for the subsequent period has been successfully completed, or
 - (c) the vehicle is so longer subject to tax

Upon receipt of such evidence the counterfoil token may be destroyed

30. Communication

- (1) All communications by posts to Taxing Officer shall be addressed to the Officer appointed as such under section 3 of the Act by his ordinary official designation with the addition of the word "Motor Vehicle Department".
- (2) A Taxing Officer may, for the purpose of expediting the performance of his duties under the Act, give notice of a particular office or a particular day or hour or particular hours for the payment of the tax and for the hearing of applications made under the Act.

31. Appeal against the decision of a Taxing Officer –

An appeal shall lie against the orders of a Taxing Officer on points regarding which his orders are not final under the Act to the Officer immediately superior to such a Taxing Officer.