

THE NATIONAL BOARD OF REVENUE ORDER, 1972

PRESIDENT'S ORDER NO. 76 OF 1972

[30th June, 1972]

WHEREAS it is expedient to provide for the constitution of a National Board of Revenue in Bangladesh and for matters connected therewith;

NOW, THEREFORE, in pursuance of the Proclamation of Independence of Bangladesh, read with the Provisional Constitution of Bangladesh Order, 1972, and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order-

1. (1) This Order may be called the National Board of Revenue Order, 1972.

(2) It extends to the whole of Bangladesh.

(3) It shall come into force at once and shall be deemed to have taken effect on the 16th day of December, 1971.

2. In this Order, unless there is anything repugnant in the subject or context,-

(a) "Board" means National Board of Revenue constituted under the provision of this Order;

(b) "Government" means Government of the People's Republic of Bangladesh.

3. (1) As soon as may be after the commencement of this Order, the Government shall constitute a Board to be called the National Board of Revenue.

¹[(2) The Board shall consist of a Chairman such number of members as may be appointed by the Government.

(3) The Government shall appoint a Secretary to the Government to be the Chairman of the Board.]

(4) The Board shall subject to the control of the Government exercise such powers and perform such duties as may be entrusted to it by the Government or by or under any law.

(5) Without prejudice to the provision of clause (4), the Board shall exercise all the powers and perform all the duties which, immediately before the commencement of this Order, were being performed by the Central Board of Revenue constituted under the

¹ National Board of Revenue (Amendment) Ordinance, 2008 (Ordinance No. 25 of 2008). Effective date of the amendment is 21st April, 1979.

Central Board of Revenue Act, 1924 (Act IV of 1924), by any Government of by or under any law.

4. (1) The Government may make rules for the purpose of regulating the transaction of business by the Board, and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the National Board of Revenue.

(2) Any rules under clause (1) may be made so as to be retrospective from any date not earlier than the commencement of this Order and such rules may also validate any acts done or orders made by, or any proceedings of the National Board of Revenue or its Chairman or any of its Members or Officers before the making of such rules which, if done, made or taken after the commencement of those rules, would not be inconsistent therewith.

(3) No act, order or proceeding validated under clause (2) shall be called in question merely on the ground that such act, order or proceeding was not valid at the time when it was done, made or taken.

5. (1) The Central Board of Revenue Act, 1924 (Act No. IV of 1924) is hereby repealed.

(2) The Bangladesh (Adaptation of Central Board of Revenue Act) Order, 1972 (Acting President's Order No. 4 of 1972) is hereby repealed.

6. Notwithstanding the repeal of the Central Board of Revenue Act, 1924 (Act No. IV of 1924) hereinafter referred to as the said Act,-

- (a) any rule, regulation, order or appointment made by any Government under the said Act before the commencement of this Order so far they apply to Bangladesh shall be deemed to have been made by the Government and shall continue in force as if made under the provision of this Order;
- (b) any regulation, bye-law, order or appointment made, any notification issued, any notice given, anything done or any action taken by the Central Board of Revenue constituted under the said Act, before the commencement of this Order in so far as they apply to Bangladesh shall be deemed to have been made, issued, given, done or taken, as the case may be, by the National Board of Revenue and shall continue in force until altered, amended or rescinded;
- (c) all proceedings which, immediately before the commencement of this Order, were pending in the Central Board of Revenue constituted under the said Act in so far as they apply to Bangladesh shall be deemed to be proceedings

pending before the National Board of Revenue and shall be continued, heard and determined by, the National Board of Revenue as if they had been proceedings in the National Board of Revenue; and

- (d) any order or decision made or given by the Central Board of Revenue before the commencement of this Order in so far as they apply to Bangladesh shall be enforceable and shall have effect as if it were an order or decision made or given by the National Board of Revenue.

Source: Hossain, Md. Zakir, 2013; Bangladesh Customs: Act, Rules and Policy. Second Edition, Dhrupadi Publications