

Tax Payment Behavior of UP Citizens

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List of Abbreviations

BDO	:	Basic Democracy Order
CRFASI	:	Committee on Recommendation about Financial Authority and Sources of Income
CSLG	:	Committee on Strengthening Local Government
LG	:	Local Government
LGED	:	Local Government Engineering Department
LGSRC	:	Local Government Structure Review Commission
LGC	:	Local Government Commission
MTS	:	Model Tax Schedule
NGO	:	Non Government Organization
NILG	:	National Institute of Local Government
SDO	:	Sub-divisional Officer
SPSS	:	Statistical Package for Social Science
UC	:	Union Council
UNO	:	Upazila Nirbahi Officer
UP	:	Union Parishad

Introduction

The centralized and bureaucratized governance system prevailing in Asia and Pacific region was established by the colonial rulers. This system was inherently repressive and insulated from the common people. The system was consistent with the supreme colonial objective centered on maximizing revenue and maintaining law and order in the colonies. Establishment of the self-governance system at local levels was eventually of little concern to colonial masters. In most cases, they attempted to transfer their own systems of governance in their respective colonies. The centralized governance system so devised, however, proved useful for rapid industrialization in almost all Asian countries following massive decolonization process. Gradually, those newly born countries badly felt the need for effective local governance system that would work as an integral part of the total national governance. This need became more important with the advent of the new millennium. Each country constituted reform committees/commissions in search of independent and active local governments with pro-people and participative orientation.

Bangladesh has a long and eventful tradition of local government. The structure and functions of local government have evolved over the years in consonance with socio-economic and political transformation of the country. Bangladesh Constitution made provisions (Articles 9, 11, 59, and 60) for establishing local government as an inseparable organ of the state to safeguard democratic values and maintain economic and social justice. The Constitution of Bangladesh pointed towards an integrated scheme of local government within the constitutional framework. A careful examination of the relevant constitutional provisions indicates that local government institutions have been considered as the nurturing ground of democratic values and pivotal to participatory development.

The twelfth amendment of the constitution of 1991, article 59 (1) provided that: local government in every administrative unit of the Republic shall be entrusted to bodies, composed of persons elected in accordance with law. Article 59 (2) spells out the functions of the local bodies as: a) administration and the work of public officers; b) the maintenance of public order; and c) the preparation and implementation of plans relating to public services and economic development. For effective performance of the mandated functions, article 60 stipulated the conferment of power to local government units of imposing tax for local purposes, preparing budget, and maintaining funds subject to statutory sanction.

Local government institutions can barely exercise financial authority that they have to mobilize their own resources because of central dominance. As a result, they have never been financially solvent due to shortage of adequate manpower,

absence of proper tax assessment, fear of losing popularity among the UP members, predominant tax evading culture, perceived weaker correlation between tax payment and service delivery, and inadequacy of sources of income etc. Therefore, they became increasingly dependent on the central government grants. Consequently, the central government tightened its hold over almost all aspects of local government. This growing dependence has become the greatest impediment to strengthening local government. Financial solvency is the sine qua non of an independent and strong local government. The foremost precondition of ensuring financial solvency is to consolidate local sources of income. Collection of tax from local citizens is one of the key sources of income for local government. The extent of tax mobilization largely depends on the tax payment behavior of the local people. While the positive attitude of the local inhabitants towards tax payment facilitates resource mobilization process, the negative attitude towards the same severely inhibits the process and makes local government vulnerable to influence of the central government. This study has, therefore, been undertaken to verify the tax payment behavior of the UP citizens in order to identify practical obstacles to tax resource mobilization at UP level, which will eventually help to establish and institutionalize self-reliant and strong UPs.

Study Objectives

The main objective of the study is to identify the tax payment behavior of the residents of UPs in order to accelerate local resource mobilization. This broad objective has been broken down into following specific purposes:

1. to assess the perception of UP residents about taxes;
2. to measure the degree of interest of the current tax payers in UP taxes;
3. to know the expectation of the UP residents about service delivery in exchange of tax payment;
4. to investigate the nature and types of services, which if could be delivered would increase the likelihood of tax payment tendency among UP citizens;
5. to identify weaknesses of the current tax management system; and
6. to compile suggestions of UP residents about the future obligations and strategies of UPs in order to increase tax collection.

Methodology

This study utilized both primary and secondary data. Opinions of UP citizens have been collected through questionnaires. Structured and open-ended questionnaires have been administered and open discussions and interviews were undertaken to collect information from local government experts. The key sources of secondary data have been various published research materials on

local government including research reports prepared by various commissions/committees appointed from time to time.

Study Area

The study has included 60 unions covering all six divisions. One district was selected from each division and two upazilas (subdivision) from each selected district were chosen. Then five unions under each selected upazila were selected purposively keeping in view easy access to them.

Sampling and Sample Size

This study used purposive sampling method. Eighteen respondents from each selected UP were identified based on 'availability' and 'willingness to reply'. Six out of 18 respondents (one third of the sample size) were women.

Method of Data Collection and Analysis

Thirty six trained and skilled young persons were employed for field level data collection. The questionnaire was prepared in Bengali for easy understanding. The questionnaire was pre-tested for measuring validity and applicability before its final use. The primary data was collected through Interview Schedule/ Index. Data was collated from selected published research reports of various commissions/ committees. Data was collected from 10 November 2007 to 31 January 2008. The preliminary data has been computerized through data coding process for analysis. 'SPSS' (Statistical package for social science) program was used thereafter for data analysis.

Population and Unit of Analysis

All UP residents of Bangladesh were the population of this study and citizens eligible for paying taxes were the unit of analysis.

Significance of the Study

Tax revenue is one of the major sources of income of local government. But the ultimate success in mobilizing tax revenue lies with the people's judgment. Increasing consciousness and willingness of the people about tax payment will broaden the scope of accountability and transparency in resource use by UPs, which will eventually pave the way for establishing an effective and vibrant local government system. People will pay taxes only if they receive expected services in return. Therefore, it is essential to understand their views in this

regard. This study has been designed and conducted keeping this objective in mind.

Limitations of the Study

One significant limitation is the sample size. Only sixty out of 4498 UPs were selected due to time and financial constraints. As emphasis was given on the instantaneous presence of respondents representing almost all occupations and social strata, even their views of many important local personalities were not possible to include in the sample. During data collection period, the devastating hurricane 'Sidr' wrecked havoc in the South-West region on 15 November 2007. This significantly interrupted the data collection process.

Defining Concepts

Union Parishad (UP): 'Union Parishad' means 'Union Parishad' as defined under the 1983 Ordinance.

Tax: Tax means all kinds of taxes, rates, fees, and other imposable taxes as included in the 1983 Ordinance.

Tax Payer: Tax Payers means inhabitants who pay or are eligible to pay taxes within the local limit of a UP.

Tax Payment Behavior: Tax payment behavior means views, ideas, opinions, and willingness of people who pay or are eligible to pay taxes and live within the local limit of a UP.

Local Government: Local government means a government established within a smaller territory with limited jurisdiction within the country. Administrative and functional autonomy are not given to such bodies.

Local Self Government: Governments that are created by law with smaller territories and having substantial authority- administrative and financial conferred by law, are called local self governments.

Evolution of Local Government in Bangladesh

The evolution of local government in the Indian subcontinent did not follow any specific laws or rules. It experienced dramatic changes in its nature based on the defining characteristics of the ruling regimes. During pre-Mughal era, village-based local governments were in force. The ancient and medieval systems of governance of the greater Bengal were heavily dependent on such village-based administration.

During Mughal period, the revenue collection system became more systematic. During this period, Sarkar/ Chakla, and Pargana became the nerve centers of general and revenue administration.

The British colonial administration did not try to interfere with the indigenous local governance system during the beginning of their colonial rule. With the introduction of the permanent settlement system, the colonial masters replaced the indigenous system with the British model of local governance. Both the Pargana and the Panchayat system were abolished. The civil and criminal laws and courts became the basis of local administration and the land lords became local rulers.

However, the Zamindari system lost its prospect in the last part of the 19th century. The end of the Company rule and the promises of parliamentary system created more opportunities for participation for the people in local administration. The government introduced the Chawkidari Act 1870 that attempted to revive the age old Panchayat system. This act entrusted the district magistrate with the power to form a five member Panchayat for each village. The Panchayat was responsible for appointing Chawkidars for maintaining law and order in villages and collection of taxes from the villagers.

In 1882, the Viceroy Lord Ripon decided to introduce local self government institutions by phases. The Local Self-Government Act 1885 was passed in the Bengal Legislature to give force to the aforesaid decision. Under this act, a three-tier system came into operation: a district board for each district, a local board for each subdivision, and a union committee for several villages spreading over an area of 10-12 square miles.

The second notable attempt to establish a viable local government system was the promulgation of the Bengal Village Self-Government Act 1919. The former three tier system was replaced by a two tier system consisting of union board and district board. The chowkidari panchayat, union committees and local boards were abolished. Union board consisted of members no less than 6 and not more than 9. Two-thirds of the members of union board were elected and

the rest were nominated by the district magistrate. The elected members were chosen from the inhabitants of a union who were of minimum 21 years of age and who used to pay at least TK. 1 as land tax.

During Pakistan period, the colonial structure was retained till 1959. President Ayub Khan introduced a new system of governance called Basic Democracy. The system was characterized by an authoritarian government at the top and representative local governments at the bottom. Basic Democracy Order (BDO) introduced a four-tier local government set-up. The tiers were union council, thana council, district council, and divisional council in ascending order. Local government experiment under the Basic Democracy was a massive failure. The system was abolished with the downfall of Ayub Khan.

Immediately after the liberation, Bangladesh politics came under immense pressure from both within and outside. Dramatic changes were brought in the structure of the local government in accordance with changes made in the governance system.

The Presidential Order No. 7, promulgated in 1972, dissolved all existing local government councils. In order to retain continuity in local administration, the government appointed committees in place of abolished ones. The Union Council was renamed as Union Panchayat (later Union Parishad) and the District Council was renamed as the District Board (later Zila Parishad).

In January 1975, the 4th amendment to the Constitution brought in drastic changes. Consequently, the provisions regarding local government became dysfunctional. Some non-elected committees were put in place.

During General Zia government, the Local Government Ordinance 1976 was promulgated that introduced a three-tier local government system: Union Parishad, Thana Parishad, and Zila Parishad hierarchically arranged in ascending order. The structure and functions of the UP remained almost same as it was under the Presidential Order No.22, excepting that the post of the Vice Chairman was abolished and four additional nominated members (two from women and another two from peasants) were included.

In 1983, a new Local Government (Union Parishad) Ordinance 1983 was put into effect. This law was almost similar to the 1976 Ordinance except the provision of including three nominated members. The chairman and members were to be directly elected through adult franchise. Qualifications of the chairman and members, the process of their removal, the functions of UP were largely similar to those of 1976 Ordinance. However, few new sources were added to the older ones to expand tax base of UPs. Notwithstanding such

improvement, most of the sources contributed marginally to revenue mobilization. Therefore, the lion share of the UP income came from government grant.

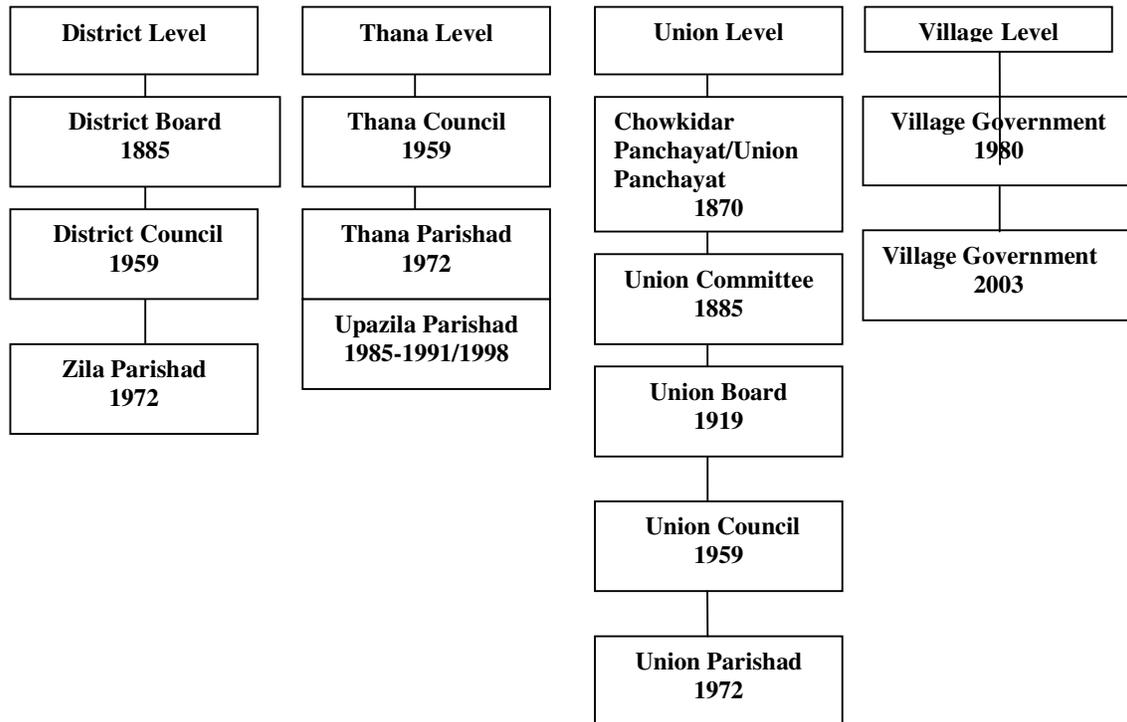
After the return of the parliamentary democracy in 1991, the first Khaleda Zia government (1991-1996) hurriedly abolished the upazila system without any provision for its replacement by a viable alternative decentralized and democratic system. In 1992, the UP election was held under the 1983 Ordinance. A Local Government Reorganization Commission was formed in pursuance of the 12th amendment made to the Constitution. This commission proposed a two-tier system: UP at union level and Zila Parishad at district level.

The sheikh Hasina government (1996-2001) formed another commission to recommend the structure of local government consistent with democratic spirit and with sustainable resource base. This commission suggested for a four-tier system: Gram Parishad at village level, Union Parishad at union level, Upazila Parishad at thana level, and Zila Parishad at district level. One significant achievement of this regime was holding of election in reserved women seat at UPs.

The second Khaleda Zia government (2001-2006) did not take any step for strengthening local government system.

Despite repeated assurance of introducing elected bodies at all administrative levels, major political parties did not give effect to their pledges about local government whenever they came to power.

Successive Evolution of Local Government Institutions at Different Levels



Sources of Income of UPs: Evolution and the Current State

Local government units began to collect revenue from local sources in order to meet their expenditure during the British period. The autonomy of local government is intricately intertwined with its financial power and revenue base. Governments streamlined the financial procedures of local government through promulgation of laws and rules from time to time. The Bengal Local Self Government Act 1885 conferred to the Union Committee the power to impose tax on buildings and properties, and to collect chowkidari tax. Under the 1919 Act, the Union Boards had retained the power to collect annual union rate and entitled to receive government grant.

Under the Basic Democracy Order 1959, the Union Council (UC) was entitled to impose chowkidari tax, property tax, and such other taxes as authorized by the law. Also annual government grant was given to UCs for project implementation under the rural works program. During post-independence period, the structure of UPs and sources of their income have been changed.

Under the 1976 Ordinance, the UPs were vested with power to mobilize resources from 28 sources (Annex 1). This was fairly larger compared to past arrangements. The 1983 Ordinance drastically cut the sources of income from 28 to 5 only. These sources were: 1) tax on homestead and buildings; 2) village police rate; 3) fees on birth, marriage, and feasts; 4) community tax on adult males living in the locality for purposes of public welfare; and 5) fees charged for some public welfare purposes.

The Local Government (Union Parishad) Amendment Act 1993 replaced the 2nd schedule of the 1983 Ordinance with a new schedule that included 6 sources of revenues for UPs.

Though union board, union council, union committee, and union parishad were established with the spirit of meeting their own expenditure from their own funds as much as possible, they hardly realized required financial solvency in any part of the history. Under the Basic Democracy Order 1959, the Union Council was vested with power to collect revenues from 14 sources. In reality, it was totally dependent upon the central government grant for development projects. One study showed that though the 1976 Ordinance empowered UPs to impose taxes on 28 sources, bulk of the revenue collection was limited to 3 to 4 sources only, other sources remained unattended or poorly attended (NILG, 1996). The same study revealed that revenue collection was reduced to 2 sources after the enactment of the 1983 Ordinance, though the law authorized 5 specified sources for UPs. The meager revenue so mobilized was exhausted to meet 40% to 50% of the net establishment expenditure alone. Another study

showed that the drastic cut in sources of revenue from 28 to meager 6 to accommodate new taxation power given to the Upazila Parishad made UPs heavily dependent upon the development programs undertaken by Upazila Parishad. This move debilitated financial base of UPs so much so that they could not even be able to pay their employees.

The most notable reason for varying financial power of UPs under different regimes and their weak financial base is selective importance given to UPs as a local government unit. Whenever political role of UPs significantly went in favor of the ruling regime (e.g. during Basic Democracy period), the flow of grant and local resources was raised. In addition, whenever the role of UPs in grassroots development got momentum (e.g. under the 1976 Ordinance), the sources of revenue considerably enlarged. Conversely, whenever the importance of UPs in development shifted to alternative or parallel bodies (e.g. Upazila Parishad) the revenue sources dwindled.

The number of sources of revenue was increased from 5 to 6 after the abolition of Upazila Parishad. In pursuance of a government decision taken in 1996, the proceeds from property transfer tax on sales of real property within respective UP territory (ownership transfer of property tax was fixed at 2% of transfer value) was equally distributed between UP and Zila Parishad. Previously, ownership transfer tax had been the sole jurisdiction of Zila Parishad. Besides, authority of UPs in leasing rural haats and markets was enhanced by increasing the ceiling of lease value from TK. 50,000 to TK. 1,00,000. These decisions had the potential to strengthen the financial base of UPs. But such decisions were not conducive for the local government system as a whole. No new sources was added or created; what was done was a blunt adjustment giving someone (UPs) something by taking that away from someone else (Zila Parishad).

Under the Local Government (Union Parishad) Amendment Act 1993, the UP has the authority to impose taxes, rates, fees on following 6 areas:

1. tax on annual value of homestead or Union Rate, known as 'holding tax';
2. tax on professions, trades and callings;
3. tax on cinemas, dramatic, and theatrical shows and other entertainments;
4. fees for licenses, permits granted by the Parishad;
5. fees (lease money) from specified haats, bazaars and ferries within the UP to be determined by the government;
6. fees (lease money) from water bodies (jalmahaal) within the jurisdiction of UP and to be determined by the government.

Taking all those sources into consideration, the total income of UPs can be categorized under the following three broad classes:

1. Government Grant
2. Local Sources
3. Other Sources

Current Sources of Income of UPs

Government Grant	Local Sources	Other Sources
1. compensation of employees;	1. tax on annual value of homestead or Union Rate, known as 'holding tax';	1. funds received from any individual, organization or local authority;
2. one-third of the honorarium of the Chairman;	2. tax on professions, trades and callings;	2. the profit and rent from property under the control of or managed by the UP;
3. half of the honorariums of Members;	3. tax on cinemas, dramatic, and theatrical shows and other entertainments;	3. all profits from investment;
4. one-third of the compensation of the Secretary and other officials; and	4. fees for licenses, permits issued by the Parishad	4. funds received from the income of trusts managed by the UP; and
5. festival allowance of Chowkidars and Dafadars.	5. fees (lease money) from specified haats, bazaars and ferries within the UP to be determined by the government;	5. the income from other sources determined by the central government.
	6. fees (lease money) from water bodies (jalmahaal) within the jurisdiction of UP and to be determined by the government; and	
	7. 1% of property transfer tax.	

The 1993 Act authorized the UP to lease haats, bazaars, water bodies (jalmahaals) and ferries and collect the lease money therefrom. Income from ferries with lease value of TK. 20,000 and water bodies with lease value of TK. 30,000 were transferred to UPs.

Comparative Review of Recommendations of Commissions/ Committees

Almost all governments irrespective of whether elected or non-elected formed committees/ commissions to 'strengthen' local government. These committees/commissions gave their recommendations. Governments at different times implemented those recommendations partially to suit their respective 'political' interests. Despite frequent changes were made in the structure of the local government under various regimes, all of them retained the Union Parishad as the grass root level elected body. The UP is recognized as the topmost effective local level institution for delivering services to the people. Regrettably, this century-old institution had never been financially strong. The central government's policy of keeping the UPs under control and financial insolvency of UPs are responsible for this situation.

All commissions/committees recognized the continuous dependency of UPs on the central government. However, UPs were at times given broader authority to generate revenues from local sources, but they failed. Almost all commissions/committees proposed new sources of revenues (*Annex 8 & 9*). Nature of those sources was almost similar. No government took action to encourage UPs to use the proposed sources. Consequently, the sources of UPs income gradually shrunk (*Annex 7*).

A careful scrutiny of the nature of committees/ commission reveals that most of them are bureaucrat-dominated (*Annex 1*). Committees/commissions formed during the political government had their chairman a senior politician as chairman. Similarly, commissions/committees formed during the non-political governments were headed by a senior or retired bureaucrat. Most of the members of all committees were drawn from bureaucracy. However, some committees drew on few experts/teachers/researchers. None of them except the latest committee (2007) involved representatives from local government.

All the commissions/ committees identified the lack of public confidence in UPs for insufficient tax realization. Apart from this, fear of losing popularity, lack of skilled manpower, nepotism, corruption, and reluctance of people to pay taxes were common findings (*Annex 6*). Importance was given by each committee/commission for building public confidence in UPs as the first step to enhance revenue mobilization. This could be done by improving quality of public service. Among other measures, most of the committees/commissions suggested to appoint skilled manpower, establish a separate Local Government Finance Commission, and encourage people's participation (*Annex 2, 3 & 4 for details*).

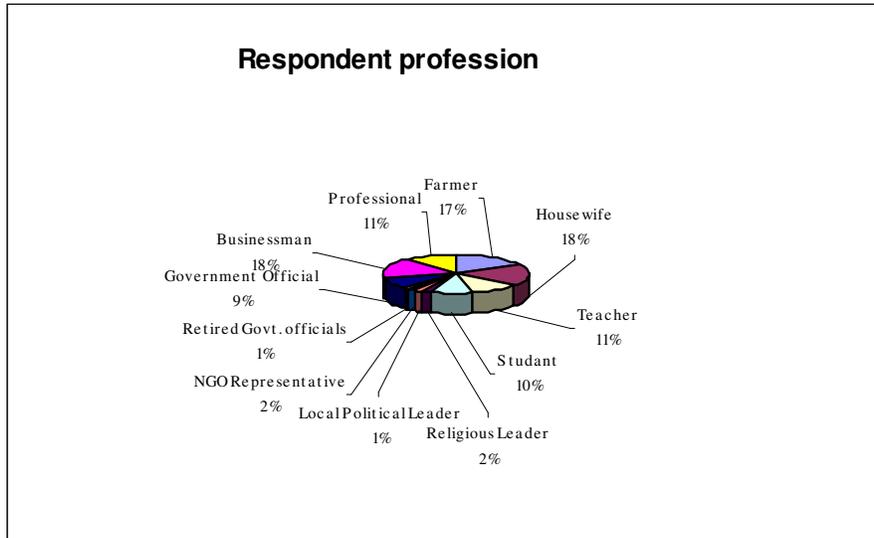
It cannot be said that respective governments wholeheartedly tried to implement those recommendations of committees/ commissions. On one hand, they did not devise mechanisms to encourage UPs to increase revenue mobilization; on the other hand, they gradually shrank the internal sources of revenues of UPs through executive circulars from time to time.

Most of the committees/ commissions proposed to establish independent statutory local government finance commission (*Annex 3 & 4*). They hoped that this commission would be able to solve all problems relating to financial matters of local government. But no government implemented the recommendation. Conversely, every political government strengthened the Ministry of Local Government, Rural Development and Cooperatives. In so doing they contributed to enforce a bureau-based and centralized system of local government. Perhaps, political interests of the respective regimes and bureaucratic interest coincided each time. Each and every regime politically abused UPs to serve parochial and party interests.

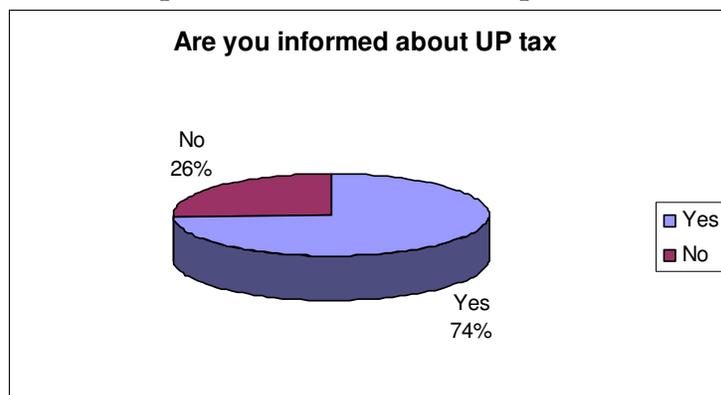
All committees/ commissions agreed that there is no other alternative but to make UPs increasingly strong for effectively delivering service to the grassroots level. All the bodies emphasized on energizing local resource mobilization by UPs by exploring new and potential sources along with increase of their share in revenue proceeds centrally collected revenues (*Annex 4 & 5*).

Findings of the Study

Of total respondents participated in the opinion survey conducted to investigate tax payment behavior of UP citizens, 67.8% were male, and 32.2% were female. The mean age of the respondents was 37.65 years, and the mean educational qualification was class nine. The average monthly income of the respondents was Tk. 6,528.9/-. This survey cover 60 unions of 12 upazilas. Two upazilas were selected from each district. One district was selected from each division.



Respondent were chosen from 11 occupational groups. Of them, 18% were businessmen, 18% were housewives, 17% were farmers, 11% were teachers and 10% students. Besides, participation of religious and community leaders, local political leaders, NGO representatives, and retired public servants was ensured.

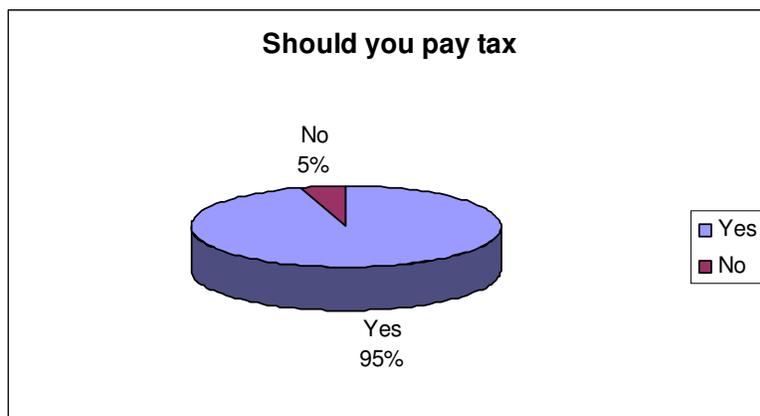


The respondents were asked whether they were informed about UP taxes. 74% of them replied that they knew about UP taxes and 26% said they did not know. Among the informed respondents, 54% were informed about holding tax, 32.7%

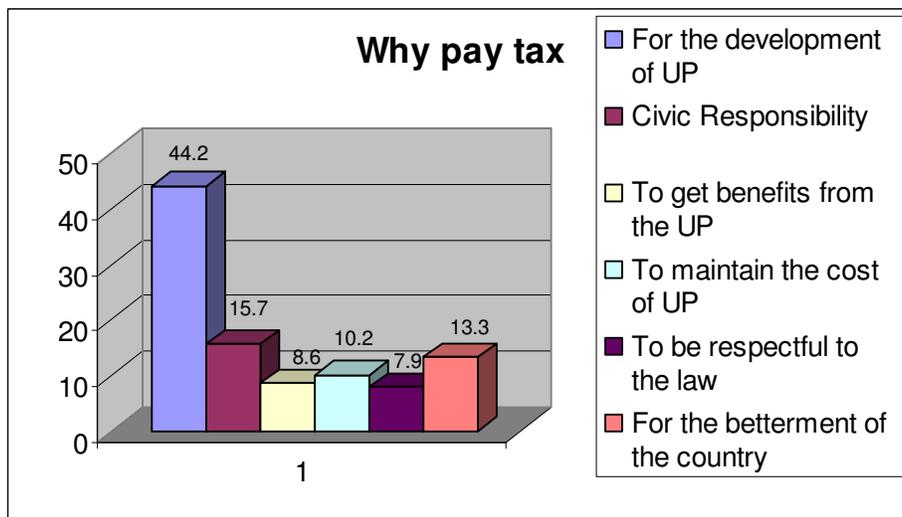
about trade license, and 12.6% were informed about chawkidari (village police) tax.

Among the informed respondents, 60.9% said that they heard about UP taxes from UP itself, 21.1% from family, 14.4% from other people, and 3.5% from other forms of publicity. 62.4% of total respondents paid taxes, and 28.8% said that they never paid such taxes. This question was not applicable for the rest 8.8% of the total respondents. 58.8% of those who paid taxes, paid holding tax, 21.2% paid chawkidari tax, and 20% paid trade license tax.

All respondents said that they did not pay taxes because they did not get their rightful services from UP in expected way.

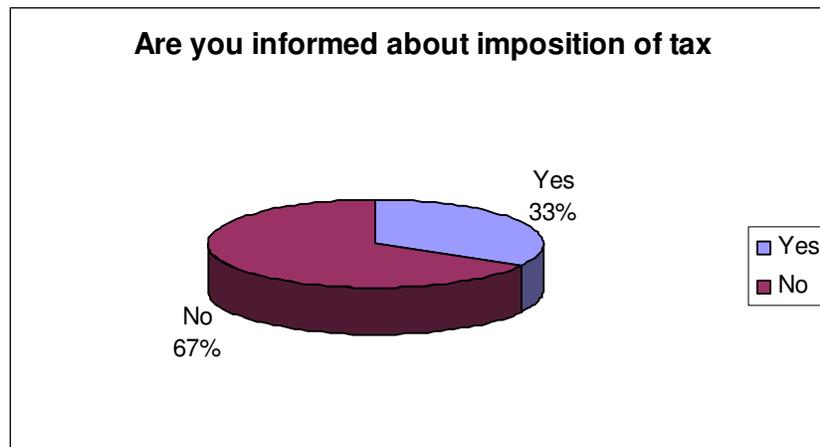


95% among all respondents, who knew about UP taxes and who did not said that they should pay taxes, and the rest 5% did not reply this question.

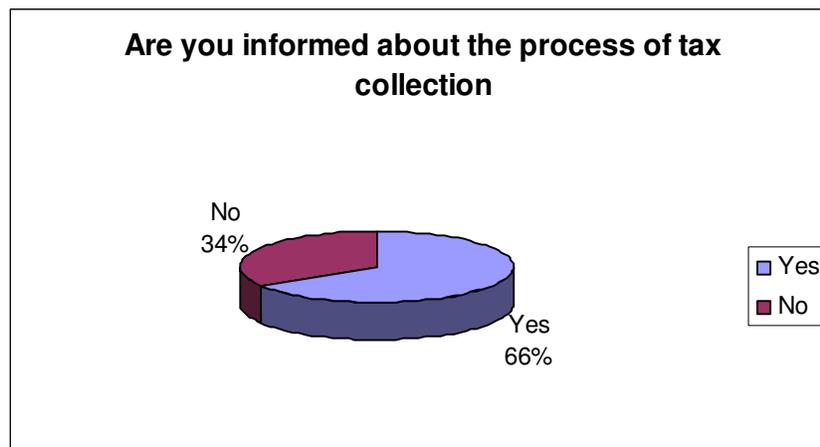


In response of the question 'why pay tax?', 44.2% replied that tax should be paid for the development of the UP, 15.7% mentioned about civic responsibility, 13.3% mentioned about the development of the country, 10.2%

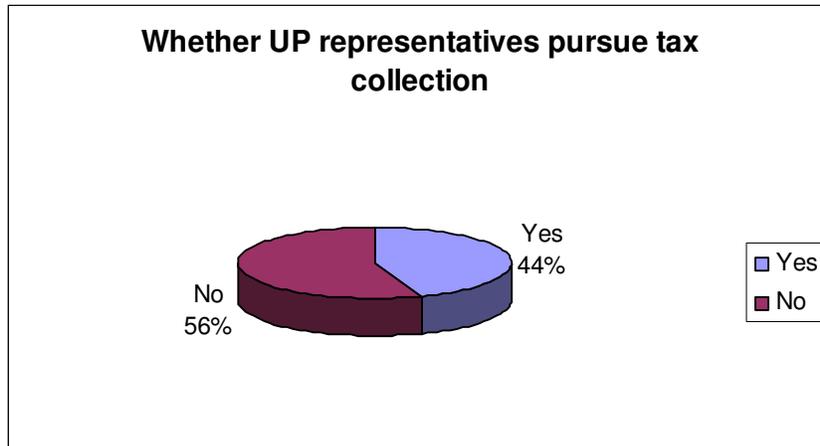
said about meeting the UP expenditure, 8.6% stated about their expectation about getting direct advantages from UP, 7.9% said about legal obligation.



Questions were asked to investigate about how many of the respondents knew about the taxation system of UP. It was found that 67% of total respondents did not know how the UP fixes tax; 33% replied that they were informed about the taxation process of the UP.



66% of the respondents said that they knew about the tax collection process; 34% admitted their ignorance in this regard. 70.6% were acquainted with the tax collectors; 29.4% expressed their lack of familiarity with the tax collectors. 34.9% were informed about the steps taken by UPs for collecting taxes and 65.1% expressed their ignorance in this regard. 80.4% of them received tax payment notices from UPs and 19.6% did not.



56% said about reminders they got from chairmen and members of UPs; 44% said that they were never reminded or forced by chairmen and members to pay taxes.



80% informed that if the UP would take any participatory initiative in collecting taxes, they would participate in that initiative; 20% said that they would not participate in such an initiative.

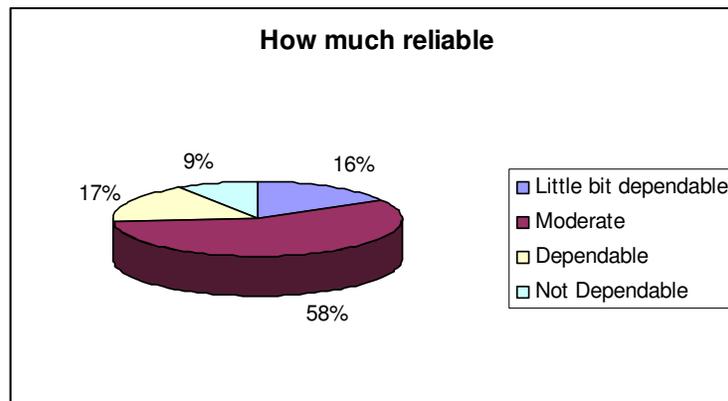
70.5% did not hear about the tax awareness raising campaigns undertaken by UPs; 29.5% heard about such campaigns. Among those who heard about such campaigns, 43.7% heard about tax from miking, 25.6% through chowkidars (village police), 16% through drums beat in market places, 9.8% through other people, 2.7% through charts, and 2.2% through UP notices.

93.6% of the total respondents said that they expected services from UPs in exchange for paying taxes; 6.4% said they did not expect so. 34.3% of those who expected services, wanted development of transportation and communication system, 31.6% wanted local development activities, 8.3% wanted security, 7.2% wanted relief for the destitute, 6.9% wanted improvement

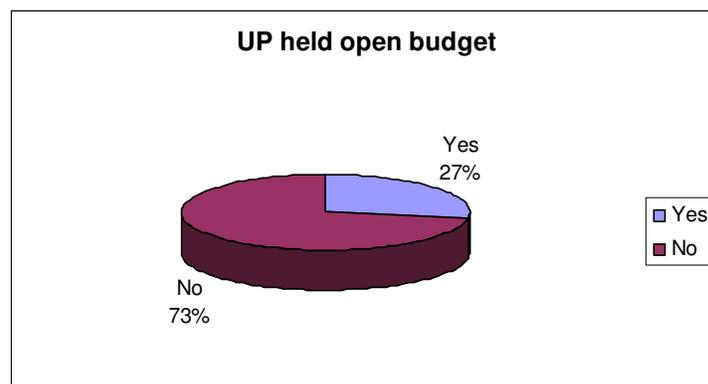
in the law and order situation, 5.8% wanted personal assistance, 4.7% wanted spread of education, and 1.1% wanted certificates of various kinds.

48.4% thought that the capacity of UP would increase if people paid taxes; 51.6% did not think so. 38.7% of those were of opinion that regular tax payment would not increase the capacity of UPs, identified widespread inefficiency as the reason; 38.1% pointed about corruption, 12.2% talked about mismanagement, and 10.9% mentioned about poor utilization of funds.

48% of total respondents thought that UPs properly used the collected funds and 52% thought the opposite. 38.9% of those who thought that UPs did not properly use collected funds, identified corruption and lack of transparency as the main reason, 27% mentioned about lack of awareness of UP members about public money, 19.5% talked about mismanagement, and 14.6% said about poor accountability mechanism.



58% of the respondents considered UPs moderately reliable in financial management, 17% felt UPs fully reliable, 16% opined that UPs were partly reliable, and 9% considered UPs totally unreliable.



27% of total respondents said that open and participatory budget discussions were held in their UPs; 73% said the opposite. 17.1% said that they knew how UPs spent collected money and 82.9% expressed their ignorance in this regard. 79.4% of total respondents said that they had not discussed about UP taxes among themselves; 20.6% said they have done so.

Analysis of Study Findings

Analysis of study findings show that majority of the respondent knew about UP taxes. Most of them were informed about holding tax, chowkidari (village police tax) tax, and trade license fee and they also paid those taxes. In other words, they had no information about tax on professions and callings, on business enterprises, on transport included in the Model Tax Schedule. As they did not hear about those taxes, it could be inferred that they did not pay such taxes. This inference is consistent with the finding that only 30% of the respondents heard about tax-related awareness-raising campaigns. Therefore, it is clear that people have only limited information about UP taxes.

Those who did not pay taxes did so because they did not get expected services and other facilities from UPs. Almost all respondents expected facilities and services from UP on payment of taxes. Therefore, it can be inferred that there exists strong direct correlation between tax payment tendency and service delivery. What kinds of services people expect most have also been identified. Development of transportation and communication system, local development activities, security, and relief programs for the destitute are top on the people's priority list.

The majority, i.e. 51.6% of the respondents thought that regular tax payment would not enhance service delivery capacity of the UPs. 48.4%, however, were of the opinion that regular tax payment would improve present capacity of the UPs. Most of the people identified corruption, inefficiency, and mismanagement as major impediments to capacity building. Only 17.2% considered UPs reliable in financial management; 57.2% graded UPs as moderately reliable in this regard. All the aforesaid findings indicated of the gross lack of confidence of people in UPs. This is one of the crucial reasons behind tax evasion tendency of UP citizens.

The study findings also revealed that people did not have sufficient information about tax management system of UPs. Overwhelming majority of the respondents had no clear idea about the taxation procedures followed by the UPs. 80.4% did not get any notice on tax payment from UPs. Most of them were not familiar with the tax collectors. Therefore, it can be assumed that people have no clear idea about taxation process of UPs.

Most of the respondents informed that they had never been reminded or forced by chairmen and members of UP to pay taxes. 65.1% of them did not know about initiatives taken by UPs for collecting taxes. A great majority (81%) confirmed that they would participate in open tax collection initiatives, if they were invited by the UPs.

People had no information about the financial management system of the UPs. Regular open budget discussions were held only in handful unions. Most of the respondents did not know how UPs spend the collected public money.

Experts on local government blamed the UPs for their failure to generate significant local resources despite having reasonable opportunities. They identified the absence of expected service delivery by the UPs as the main reason why people did not pay tax. In their view, tax collection is the responsibility of the UP. It is true that tax evasion tendency is widespread among citizens. But if the UPs could deliver the expected services and made plans relating to financial matters and implement them in a participatory manner, people would spontaneously pay taxes. 'Purnimagati' Union Parishad at Ullapara thana in Sirajgonj district is an example in this regard. The chairman of this model union opined that if public money could be spent with public agreement, people would be interested in paying taxes.

The experts differed on taxation process. Some felt that taxation on different items could be finalized at the upazila level by appointing a designated official at upazila, or by forming a committee comprising of all secretaries of concerned UPs. Others believed that the concerned UP would direct the whole taxation discourse in consultation with citizens. They viewed participatory consultative approach in identification of taxable items as the best strategy.

About the Model Tax Schedule (MTS), experts said that MTS should be flexible enough to authorize local bodies customize taxable items and tax rates thereon to accommodate local necessities.

Some experts felt that 15% commission payable to the tax collectors is an unnecessary wastage. To them, an appointed official assigned with this responsibility is the best solution. Experts also suggested following strategies to augment tax collection at UPs:

1. to apprise people about advantages of tax payment and encourage them to pay tax regularly;
2. to hold regular open budget discussion;
3. to learn from those UPs which are doing well in tax collection;
4. to widely publicize information about income and expenditure of UPs;
and
5. to engage local voluntary organizations or cooperatives in tax collection.

Taking cognizance of study findings, real difficulties at field level, and expert opinions, the following recommendation may be considered for augmenting tax collection.

First, an independent Local Government Finance Commission should be established. This Commission would formulate financial policies relating to local government and would suggest appropriate strategies to the central government and local government units to facilitate implementation process. This Commission could be established as a 'statutory body'.

Secondly, the UPs have to be more enterprising to play effective role as the local level service provider. In the preliminary stage, the government could provide with necessary finance to enhance their service delivery capacity. On the other hand, the UPs have to be conscious to gradually increase local resource mobilization and to lessen dependence on the government. Thus the UPs would be able to restore public confidence and brighten their image.

Thirdly, active people's participation has to be ensured in the taxation process. The UPs would apprise people about sources and rates of taxation, about government directives in this regard, evaluation of past trends about tax. On completion of such public consultation, the UPs would finalize taxation process.

Fourthly, MTS could provide a guideline to identify broad areas of taxation. It should not specify taxable items. Such hard-line approach might exclude locally potential sources. The UPs should be given reasonable discretionary power to identify new and promising sources and tailor-made tax rates thereon. Recommendations given by the Committee formed in 2007 may be taken into due consideration in this regard.

Fifthly, relevant training programs should be arranged regularly for all UP members on tax assessment, tax rate fixation, and importance of tax collection.

Sixthly, all tax related information need to be widely publicized, i.e. who are bound to pay taxes among UP citizens, names of taxable items, amount of taxes, where to pay taxes, etc. A circular containing all those information should be displayed in a designated place within the UP territory, where maximum public gathering usually takes place.

Conclusion

The UP citizens have incomplete information about UP taxation matters. People consider tax payment as a civic responsibility. But they are not interested in paying taxes as they have little confidence in UPs in terms of expected public service delivery. People are ready to heartily cooperate with the UPs if accountable, transparent and responsive initiatives are taken. Governments issued orders and modified rules in a way to make the UPs centrally dependent. Different regimes found this a political necessity for realizing their respective party interests. Shrinking the scope of local resource mobilization and increasing central control over UPs are conspicuous by their presence. Such trends made the UPs more interested in getting government grant for running local activities instead of attending local taxable items. This process has threefold advantages for both parties: a) the government gets subservient UPs, b) the UPs minimize the possibility of losing popularity, and c) the UP gets immunity from public scrutiny. Therefore, corruption, nepotism, and inefficiency of UPs increases exponentially.

Both the government and the UPs have to take steps to change the present scenario. Rules and regulations have to be amended to broaden the scope of local resource mobilization and to ensure adequate flow of resources from the center to the local levels according to local demands. The role of Ministry of Local Government, Rural Development and Cooperatives to be considerably curtailed. Urgent initiatives need to be taken to strengthen the financial base of the UPs by involving people in the process of identification of local needs, evaluation of local resources, and collection therefrom. The government and the UPs have to be active in this regard. Otherwise, the dream of socio-economic development of the people will remain an unfulfilled.

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- 10) **Report of Local Government Commission, Dhaka, 1997**
- 11) **Report of Committee on Recommendation about Financial Authority and Sources of Income of Local Government Institutions, Dhaka, 1998**
- 12) **Report of the Committee on Strengthening Local Government, Dhaka, 2007**
- 13) **Local Government (Union Parishad) Ordinance, Dhaka, 1983**

Annex

Annex 1

Recommendations of Different Commissions and Committees about Financial Management of UPs

During the post-liberation period, different regimes (civil and military) did experiment with structure, tier, authority and functions of local governments to suit their respective political interests. As a result, different commissions/committees were formed from time to time to verify different aspects of local government and suggest remedial measures. To review the nature, objectives, and recommendations of those commissions/committees will be a great aid to analyze present trend of local government.

Name of Commission and Committees	Chairman	No. of Politician	No. of Bureaucrats	No. of Researcher/Experts	No. of Local Government Representative
Local Government Structure Review Commission, 1992	Nazmul Huda (Minister)	6	8	3	0
Local Government Commission	Rahmat Ali (Member of Parliament)	3	3	2	0
Committee on Recommendation about Financial Authority and Sources of Income of Local Government Institutions, 1998	Dr. A. T. M. Zahurul Huq (University Teacher)	0	5	6	0
Committee on Strengthening Local Government, 2007	Dr. A. M. M. Shawkat Ali (Civil Servant)	0	2	3	2

Annex 2

Local Government Structure Review Commission (LGSRC) (July 1992)

According to the LGSRC, sound financial management is a precondition of effective local government. Therefore, it is important to build public confidence first. The first step toward confidence-building is to introduce a responsive and effective public delivery system. The Commission proposed no new tax, rather emphasized on reorganizing the revenue management system to properly exploit the existing tax bases and thereby increasing revenue earning.

The Commission identified nine sources of income. It also stressed on enlarging opportunities of people's participation in development programs. It also proposed to transfer more responsibilities to UPs.

The recommendations regarding UP finance were not implemented by the government. Instead, the 1993 Act reduced taxable sources, rates and fees to 6 from 8 as was authorized under the 1983 Act.

Annex 3

The Local Government Commission (LGC) (May 1997)

This LGC stressed on the regular flow of adequate financial resources for running activities and managing other public affairs of local government effectively. The gap between the assigned responsibilities and the required resource demand interrupts the proper rhythm of activities. So there should be proper balance between the structure of local government, distribution of responsibilities among different levels of local government, delegated financial power, utilization of such power to mobilize maximum resources, and the central government grant. In fact, incongruity has been expressed in terms of inadequate financial authority, existence of many kinds of practical hurdles against use of such authority, and consequential failure in local resource mobilization.

One probable solution to this chronic problem is to form an independent statutory Local Government Finance Commission that will determine devolution of financial power among different levels according to their respective responsibilities and regularly monitor resource mobilization performance of various local government units. The distribution of sources of

revenue will be rearranged every five year after verifying recommendations of the Commission from time to time. Within six months of its establishment, the Commission will place its recommendations to the due authority for approval. These recommendations will include adequate devolution of financial authority among various levels, identification and distribution of sources of income, and also the formula of distribution of revenues collected centrally.

If central government collects revenues from sectors where the local government units have been empowered to collect revenues, the proceeds so generated will be distributed among local bodies as per their rights. This will help overcome institutional inefficiency in collecting taxes. For example, all sorts of revenue underlie within the jurisdiction of the UP could be collected by the local collector (tahshil) office. This will be a short-term transitional measure to facilitate gaining of efficiency by the local government institutions in collecting revenues. But in the long run, administrative infrastructure needs to be set up under local bodies to initiate permanent and efficient tax collection system.

One important reason for tax evasion tendency among local people is their lack of confidence in local bodies. This gross non-confidence could be reduced by extending scope of the UP services and improving the quality of service delivery. This requires substantial investment which is impossible to meet alone from local sources at present. So effective decentralization process demands substantial funding to local bodies from the center through revenue and development budget. This interim measure will help local bodies to expand the scope of public service and rearrange the supply chain for better service delivery. As people ultimately make headway toward local resource mobilization, their confidence will provide a better position for UPs to mobilize taxable income.

In aggregate, the Commission’s recommendations identified two phases of finance and modes of finance that would get preference in a specific phase. The following table summarizes the whole set of recommendations.

Time Period	Local Resource Mobilization	Government Grant	Sharing of Revenue	Debt/Loan
1. Interim Measure	Proper exploitation of existing sources by utilizing existing taxation power	Based on area, population, and scope of activities	Temporary basis	Temporary basis
2. Permanent Measure	Sources and financial power	Need not be	As determined	In specified sectors and

	as specified by the Finance Commission		by the Finance Commission	within defined ceiling as determined by the Finance Commission
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Annex 4

Committee on Recommendation about Financial Authority and Sources of Income of Local Government Institution (April 1998) [CRFASI]

It is imperative to increase earning of local government institutions for better performance. The Committee was formed to recommend distribution of financial authority among various tiers, sources of income, and modes of revenue collection. On identification of existing problems in fixing and collecting taxes, tolls, fees, the Committee recommended remedial measures.

The Committee found the nature of financial problems of UPs very complicated. Permanent and long-term solutions should be in place of ad-hoc practices effectuated through executive orders. The Committee suggested two types of measures:

1. Interim measures
 2. Permanent measures
1. Interim measures included 16 sources of income for UPs including government grant.
 2. Permanent measures include establishment of a statutory Local Government Commission that would advise the line Ministry about earning of local government, rule making, and rule modification. It would also monitor implementation of advices so made. Besides, the Commission could coordinate among various tiers of local government. This Commission also recommended establishing a separate statutory local government finance commission to look after all financial matters related to local government. The Committee recommended 9 functions for the proposed Finance Commission.

Annex 5

Committee on Strengthening Local Government, 2007 (CSLG)

The present caretaker government formed a seven-member Committee to strengthen local government institutions. The Committee made recommendations pertaining to 8 subject matters covering 18 areas as defined by terms of reference. This report of CSLG includes 18 recommendations relating sources of and increase in income. The Committee, like its

predecessors, recommended establishing an independent and statutory commission.

This Committee recommended two kinds of measures to energize financial management system of UPs.

1. Increase in income from own sources (e.g. tax, rates, fees etc.) by means of incentive provision based on UP performance, regular and mandatory update of taxation system, identification of new sources (e.g. fees for marriage, divorce registration,, birth and death registration, fees for approval of construction plan etc.)
2. Increase in share of UPs in revenue centrally collected from leasing of haat-bazaar, ferries, water estate, stone estate (pathor mohal), sand estate (balu mohal), property transfer tax, land development tax. It also suggests for taxing railway service, different public and private offices, and collecting overdue taxes.

The report also stipulated that the government should take following measures to enhance revenue earning of local government:

1. to increase share of local government in different taxes and fees centrally payable;
2. to increase grant allocation against development programs; and
3. to take appropriate steps in order to increase sources and amount of revenue income.

The Committee seemed more interested in drawing income from new sources than the current ones. However, the Committee members believed that the current sources were enough for generating required revenue for self-sufficiency if could be attended to properly. The Committee acknowledged that UPs were reluctant to properly exploit current sources. The Committee observed that significant scope of earning from non-tax sources discouraged UPs to generate income from their own sources.

Annex 6

Table: Comparative Analysis of Recommendations Provided by Various Committees/ Commission on Financial Management

Issues on Financial Matters	Current Sources of Revenue	Local Government Structure Review Commission 1992	Local Government Commission 1997	Committee on Recommendation about Financial Authority and Sources of Income of Local Government Institution 1998	Committee on Strengthening Local Government 2007
New Taxable Items including Existing Ones	<p>Tax on annual value of homestead or union rate, known as holding tax</p> <p>Tax on professions, trades and callings</p> <p>Tax on cinemas, dramatic and theatrical shows and other entertainments</p> <p>Fees for licenses, permits</p> <p>Lease money from haat-bazaar, ferries</p> <p>Lease money from water estate</p>	<p>Fees for awarding certificates and such other services as specified</p> <p>Community tax for public works aimed at augmenting public welfare exemptible in exchange for voluntary labor</p> <p>Sharing of fees revenue from marriage and divorce registration and making such registration mandatory</p> <p>10% charge levied on project expenditure of NGOs</p>	The proposed Finance Commission will determine	<p>Share of fees of marriage registration</p> <p>Fees on marriage more than one/polygamy</p> <p>Fees on semi-brick built/brick built buildings</p> <p>Fees on issuance of all kinds of certificates</p> <p>Fees on slaughtering of livestock aimed at selling meat</p>	<p>Fees on approval of brick built buildings charged per square foot</p> <p>Marriage registration fees</p>
Reasons for Non-realization of Taxes		<p>Weaknesses of tax administration and financial management system</p> <p>Lack of skilled manpower</p> <p>Reluctance in paying taxes</p> <p>Ignorance in tax assessment</p>	<p>Fear of loosing popularity</p> <p>Lack of public confidence</p> <p>Reluctance to tax payment and tax evasive tendency</p> <p>Inefficiency in local</p>	<p>Fear of loosing popularity</p> <p>Partiality and nepotism</p> <p>Pre-election pledges of chairmen and members to remit taxes</p> <p>Interference of local influential people</p> <p>Reluctance in paying taxes</p>	<p>Partiality and nepotism</p> <p>Interference of local influential people</p> <p>Reluctance in paying taxes</p>

			resource mobilization Irregularity and corrupt practices in tax collection	Dependence on government grant Inadequacy of timely laws and rules	
Recommendations of Commissions / Committees to Increase Revenue		Building of Public Confidence Increased people's participation Establishment of Local Government Commission	Broadening of scope of public service Better service delivery Collection of taxes by the collectors (tahsil) office Holding of open budget discussion	Establishment of Local Government Finance Commission Extension of tax base Skilled manpower Legal reform	Incentive for UPs Mandatory update of taxation system Monitoring the collection process Taxation of Railway Collection of overdue taxes from public and private bodies Specific as well as clear explanation of Model Tax Schedule
Proposed Sources of Revenues for UPs		Tax on ownership transfer of property Income from bidding of haat-bazaar, sayrat mohal Share of income from ponds less than 3 acres of area to be determined by the local government commission	Retention of income from leasing of haat-bazaar (rural market) of lease value tk. 3,00,000 water estates and ferries of lease value tk. 1,00,000, and 5% of land tax But final decision will be taken by the local government finance commission	10% of tax income from ownership transfer of property 10% of land development tax, 10% retention of income from khas land 10% of lease money of forests, 50% of lease money of haat-bazaar, water estate, sand estate But the final decision will be taken by the Finance Commission	Implementation of the executive order 1994 regarding water estate Increase of property transfer tax from 1% to 2% as an interim measure 3% of land development tax, 3% of lease money of sand and stone estates 2% of lease money of ferries. But the final decision will be taken by the local government commission

Annex 7

Earning Sources of UPs during different period

The UP was authorized to impose tax on the following 28 sources to generate funds under the Basic Democracy Order of 1959

1. Tax on annual value of buildings and lands
2. Tax on lands excluded from local fees
3. Tax on Residential houses/homesteads
4. Tax on Immovable property transfer
5. Tax on imported goods for local sale or consumption
6. Tax on export of goods from the locality
7. Tax on profession, business, and callings
8. Tax on advertisement
9. Tax on cinema, drama shows, entertainment or other forms of amusements
10. Tax on livestock
11. Tax on all kinds of land and water transports excluding motorized vehicles
12. Tax on roads, bridges, and ferries
13. Lighting fee
14. Sewerage fee
15. Fees for village police
16. Tax on birth, marriage and other kinds of festivals
17. Fees on important public welfare activities
18. Local resource preservation fee
19. Water supply fee
20. Fees on approval of establishment or reestablishment of buildings
21. School fees for maintenance of schools established by the council
22. Fees on consumption of services derived from public programs.
23. Fees on fairs, agricultural and artistic exhibition, tournament, and other forms of public gathering
24. Fees on rural markets
25. Fees on license issued by the council
26. Fees for special services rendered by the council
27. Animal slaughtering fee
28. So other taxes as the government legally imposes

According to the Article 43 of the 1983 Ordinance, every Union Parishad will have a fund called 'Union Tahbil'. The following 8 sources were specified (according to clause 1 of the Article 43):

1. All taxes, fees, and other sources of income collected in accordance with the said Ordinance.

2. The profit and rent from the property under the control of or managed by the UP.
3. Any fund collected under this Ordinance or other temporary law.
4. Funds received from any individual, organization, or local authority.
5. Funds received from the income of trusts managed by the UP.
6. All grants from the Government or any other source.
7. All profits from investments, and
8. the income from other sources determined by the central government.

The Local Government Structure Review Commission specified the following 9 sources:

1. Holding tax on annual value of homesteads and Chowkidari (village police) tax.
2. Part of the proceeds generated from tax on transfer of land ownership.
3. Tax on professions, business and callings/ license fee
4. Tax on cinemas, dramatic and theatrical shows and other entertainments
5. Fee for issuing certificates and such other services
6. Lease money from haat-bazaars
7. 75% of income received from local khas ponds less than 3 acres
8. Tax on public works aimed at augmenting public welfare exemptible only in exchange for voluntary labor
9. Part of the proceeds generated from marriage and divorce registration.

Annex 8

Committee on Recommendation about Financial Authority and Sources of Income of Local Government Institution (April 1998)

recommended following 9 functions to be performed by its proposed Finance Commission:

1. Formulation/ evaluation/ modification of policies relating to resource mobilization by the local government institutions;
2. Providing assistance in assessment of taxable properties;
3. Providing suggestion in determining sources of income and fixing of tax, toll, fees and collecting revenue;
4. Hearing of appeals against tax assessed by the local government;
5. Distribution of part of the centrally collected revenues/ grants among different tiers of local government;
6. Determination of source-wise targets of revenue collection for different tiers and providing recommendation for grants to the Government thereby;
7. Formulation of Finance Rules for local government institutions;
8. Placement of annual report on financial management attached with audit report to the Parliament;

9. Taking necessary steps to ensure fiscal discipline of local government institutions as and when necessary.

Annex 9

Committee on strengthening Local Government 2007

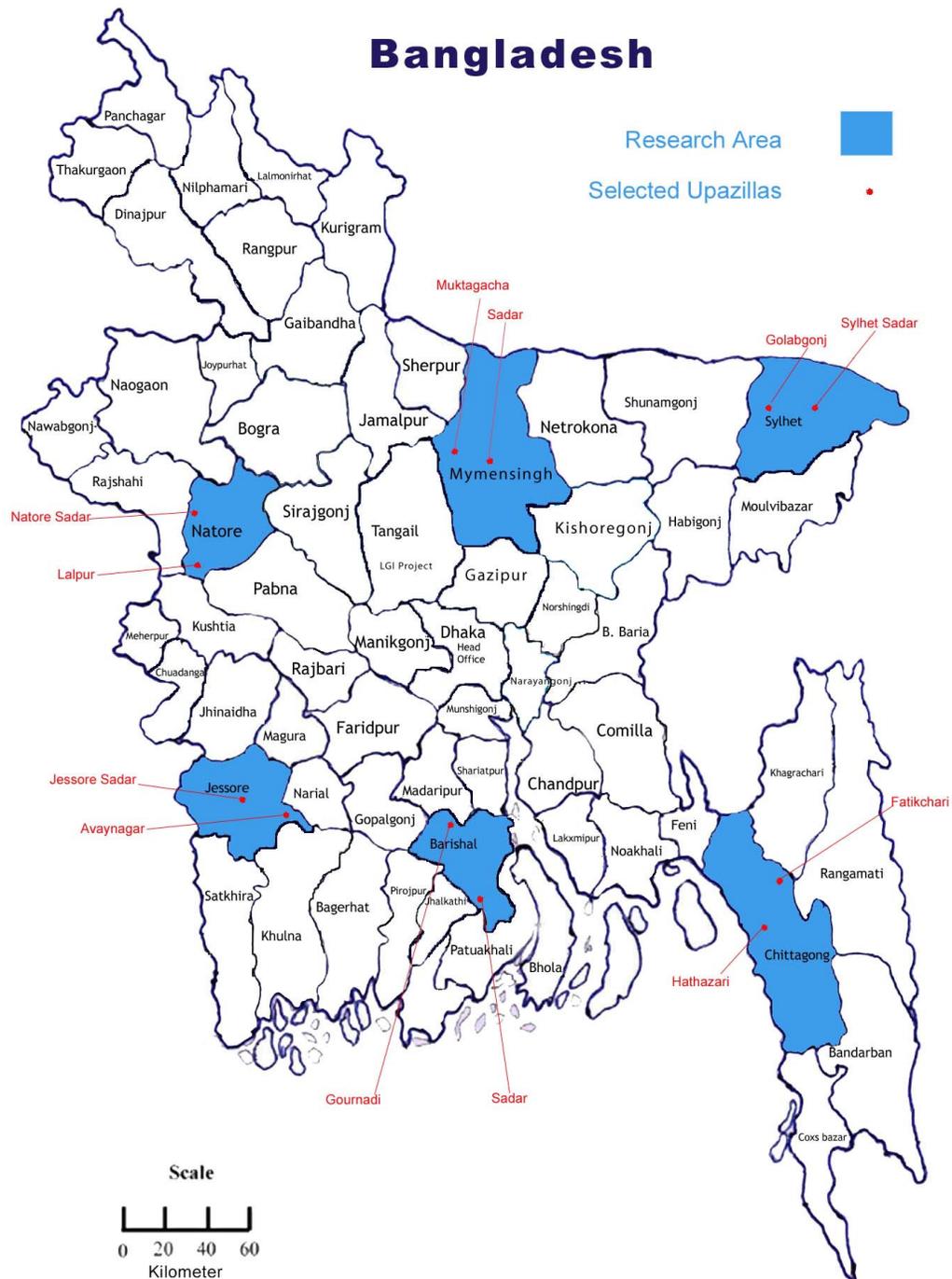
has delivered following recommendations relating to sources of and increases in income:

1. Intensive monitoring of local government institutions is necessary to watch out whether they are impartially imposing and collecting taxes;
2. Incentives may be arranged for local government institutions on condition of fulfillment of revenue mobilization target. This system needs to be institutionalized for sustainability instead of including in a specified time-bound project;
3. Notwithstanding being legally mandatory to update taxation system in every five year, many local government institutions are not complying with this law. Taxation system of all local government institutions needs to updated within a specified time period;
4. The Railway department does not pay tax to any local bodies. The department is not legally bound to pay such taxes too. Interministerial decisions may be taken in this regard;
5. Urgent attention should have to be given to collection of overdue taxes from different public and private entities;
6. Different ministries issued orders relating to water estates (jalmohal) management from 1990 to 2005, which created confusion and should be immediately resolved. The rule issued on the water estates in 1994 was legally sound and practicable. Therefore, it should be reinstated on temporary basis. The proposed Local government Commission will finalize rules in this matter after through revision of every aspect. As an interim step, the Rules 1994 might be notified in gazette with necessary modification. This Gazette should include detail names and addresses of water estates lie within a particular local body.
7. UPs have to be strengthened financially in order to speed up public welfare activities at grass root level. Present distribution system of lease money from rural markets among different local government institutions is discriminatory. Such discrimination should be abandoned. The Government can provide with infrastructural assistance by making special block allocation for a specified time period to unions having insignificant lease income from markets;
8. Distribution of tax proceeds from transfer of property ownership should be streamlined. The proposed Commission will deliver necessary recommendations after thorough review of every aspect. As part of an

- interim measure, the share of the UP in this tax may be raised from present 1% to 2%;
9. The control of fund generated from share of UPs in tax proceeds from transfer of property ownership should not be concentrated at Upazila level. This matter needs to be analyzed from overall financial management perspective instead of ad hoc decisions. The proposed commission will work out a detailed financial management framework after extensive review of pros and cons;
 10. The town committee tax included under immovable property transfer tax needs to be reviewed to optimize sharing formula. This income should be left with municipalities where such bodies already exist. In the absence of municipality, this income should be left with the UP;
 11. Section 3 of Model Tax Schedule (MTS) issued for municipalities stipulated imposition of 2% tax on immovable property transfer. This section should be annulled as such provision has not been made applicable for the UP;
 12. Programs need to be undertaken for claiming and collecting land development tax. 3% on gross income of different agencies working within a UP may be charged in favor of the UP, and 2% on such income may go to Zila Parishad;
 13. Government can take necessary steps to decentralize appointment and control of marriage registrars;
 14. Government may take proper decision on sharing income from marriage and divorce registration with local bodies based on the recommendations of the proposed commission;
 15. On discussion with the commission, Government will decide how revenue proceeds centrally collected from local sources will be shared with local government institutions;
 16. According to Section 11 of the Birth and Death Registration Act 2004, the registrar is authorized to collect the fees. This matter can be included in Model Tax Schedule;
 17. 3% of lease money earned from stone estates and sand estates may be given to the UP;
 18. Confusion generated from Model Tax Schedule (MTS) needs to be resolved. This Model specified taxable items and rates. Government can explain this by saying that taxable items and rates included in MTS is purely conceptual. If the local body deems it necessary for adequate resource generation, it may charge higher rate or new sources.

Annex 10

Study Area



Study Area

Division	District	Upazila	Union
Barisal	Barisal	Gournadi	Mahilara
			Nalchira
			Batazore
			Chandshi
			Khanjapur
		Barisal Sadar	Kashipur
			Charbaria
			Chormonai
			Chandramohon
			Shastabad
Dhaka	Mymensingh	Muktagacha	Dullah
			Goga
			Mankon
			Bashati
			Kumargatha
		Mymensingh Sadar	Dapunia
			Khagodhor
			Bororchor
			Kustia
			Charlakhmania
Sylhet	Sylhet	Golapgonj	Laxmipasha
			Lakkhanaband
			Dhaka Dokhin
			Bhadesshwar
			Badepasha
		Sylhet Sadar	Khadimnagar
			Tulkdikor
			Tukerbazar
			Kandigao
			Khadimpara

Division	District	Upazila	Union
Khulna	Jessore	Jessore Sadar	Diara
			Arabpur
			Chachra
			Choramonkhathi
			Upasahar
		Avaynagar	Prembag
			Paira
			Sundali
			Chalisia
			Bhghutia
Chittagong	Chittagong	Hathazari	Hathazari Sadar
			Chikondondi
			Uttar madrasha
			Chipatoli
			Mirzapur
		Fotikchari	Voktopur
			Dharmapur
			Naraynhat
			Bagan bazar
			Samitirhat
Rajshahi	Natore	Natore Sadar	Tebaria
			Dhighapatia
			Baraharispur
			Kapuria
			Laksmipur Khulabaria
		Lalpur	Walia
			Arbap
			Chandhupail
			Eshardi
			Fandzabaria