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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF FINANCE  
NATIONAL BOARD OF REVENUE  
NOTIFICATION

Dacca, the 8th July, 1980

No. S.R.O. 226-L/80.—In exercise of the powers conferred by sub-section (3) of section 12 of the Finance Act, 1980 (XXIII of 1980), the National Board of Revenue is pleased to make the following rules, namely:—

**THE FOREIGN TRAVEL TAX RULES, 1980**

1. **Short title and commencement.**—(1) These rules may be called the Foreign Travel Tax Rules, 1980.

(2) They shall come into force at once.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (a) "Act" means the Finance Act, 1980 (XXIII of 1980);
- (b) "passenger" means a Bangladeshi national and includes a Bangladeshi national holding dual or multiple passports;
- (c) "tax" means Foreign Travel Tax leviable under sub-section (1) of section 12 of the Act.

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(2539)

Price : 25 Paise.

3. **Collection and payment.**—(1) The tax imposed by sub-section (1) of section 12 of the Act shall be collected by the designated branches of the Sonali Bank in Dacca, Chittagong and Sylhet by the sale of special non-judicial adhesive stamps designated for the purpose. Such stamps are to be affixed on the air ticket of the passengers intending to travel to a destination outside Bangladesh. The tax payable shall be rounded off to the nearest multiple of Taka five.

(2) The payment of the tax shall be verified at the check-in counters of the airports by the concerned airlines. Final checking of proper payment of tax shall be made by the customs authorities at the airport who shall deface the adhesive stamps.

(3) The tax collected by the Sonali Bank during a calendar month shall be deposited into the respective branch of the Bangladesh Bank under the head "XIII—Other Taxes and Duties" by the 7th day of the following month, and after depositing the amount of tax, a statement shall be sent to the concerned Commissioner of Taxes by the 15th of the month showing the month of collection, the total amount collected, any amount refunded, total amount deposited and chalan No. and date under which the amount was deposited into the Bangladesh Bank.

4. **Refund.**—Where a passenger fails to travel abroad after payment of the tax, he shall be entitled to get refund of the amount on surrender of the unused stamps to any of the designated branch of the Sonali Bank which shall then cancel the stamps.

M. S. CHOWDHURY

*Member (Taxes)*

*National Board of Revenue.*