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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
NATIONAL BOARD OF REVENUE

NOTIFICATION

Dhaka, the 27th July, 1986

No. S.R.O. 318-L/86/154 A.T.T.—In exercise of the powers conferred by section 11(2) of the Finance Ordinance, 1986 (XLV of 1986), the National Board of Revenue is pleased to make the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Tax on Airline Ticket Rules, 1986.

(2) They shall come into force on the 1st August, 1986.

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

- (a) "airline" means the Biman Bangladesh Airline and other foreign Airlines operating in Bangladesh or their authorised agents;
- (b) "bank" means any branch or booth of the Sonali bank, the Janata bank or the Agrani bank transacting business at Dhaka (Zia), Chittagong, Rajshahi, Sylhet (Osmani), Jessore, Iswardi, Saidpur and Cox's Bazar airports;
- (c) "Ordinance" means the Finance Ordinance, 1986 (XLV of 1986);
- (d) "passenger" means a person (both Bangladeshi and foreign national) who purchases a ticket for any domestic or international air journey;
- (e) "tax" means tax on airline tickets leviable under section 11(1) of the Ordinance;

(f) "ticket" means an instrument of journey issued by airlines in Bangladesh to a passenger.

3. (1) The tax shall be collected at the rate of Tk. 30 against each domestic ticket (involving single journey from one airport to another) and Tk. 100 for each international ticket (irrespective of the number of journeys in and outside the country).

(2) Collection of the tax shall be made through sale of specially designated stamp to the passengers by the banks :

Provided that no tax shall be levied on—

(a) a ticket used by a diplomat subject to the production of his diplomatic passport at the airline's check-in and the Customs and Excise duty Officer's counter ;

(b) the ticket which was originally purchased abroad but re-issued in Bangladesh :

Provided further that the tax shall be leviable only once on—

(a) a domestic ticket which involves one or more stop-over in any airport on its way to its ultimate destination ;

(b) an international ticket involving a connecting flight from a domestic airport.

(3) The stamp shall be affixed properly on the front page (jacket) of each ticket at the bank counter so that it cannot be taken off without tearing, cutting or destroying.

(4) The proof of payment of the tax shall be verified by the airlines at the check-in counter and no boarding pass shall be issued against a ticket if is found to be without proper stamp and the Customs and Excise duty officer at the airport shall deface the stamp either through perforation or cancellation before the passenger embarks on the aircraft.

4. The banks in respect of the number and value of stamps sold and the airlines in respect of the number of passengers travelled, shall send a monthly statement to the National Board of Revenue by the 7th of the following month.

S. M. AKRAM

Member (Excise).