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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 3rd July, 1981

**No. S.R.O. 232-L/81.**—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 amendment in the Foreign Travel Tax Rules, 1980, namely :—

In the aforesaid Rules, in rule 2, for clause (b) the following shall be substituted, namely :—

“(b) “passenger” means a Bangladeshi national and includes a Bangladeshi having permanent residence or owning properties or business in Bangladesh or enjoying other facilities not available to a foreign national.”

M. S. CHOWDHURY

Member (Taxes).

No.2(5)T/III/80(M).

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