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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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