রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

রবিবার, নভেম্বর ১৬, ২০০৩

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Government of the People's Republic of Bangladesh

Ministry of Finance

Internal Resource Division

Dated, 12th November 2003

S.R.O. No. 316-Law/2003—The Government, in exercise of the powers conferred by section 8 of the Travel Tax Act, 2003 (Act No. V of 2003), is pleased to publish the following English translation of the Act, to be called the Authentic English Text of the Act No. V of 2003.

ACT No. V of 2003

An Act enacted for the purpose of levying and collecting Travel Tax from any passenger traveling from Bangladesh to any other country by air, land or sea.

Whereas it is expedient and necessary to make provision for levying and collecting Travel Tax from any passenger traveling from Bangladesh to any other country by air, land or sea.

It is hereby enacted as follows :—

1. **Short title**.—This Act may be called the Travel Tax Act, 2003.

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

(a) "Travel Tax" means Travel Tax leviable and collectable under section 3;

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(b) "National Board of Revenue" means The National Board of Revenue constituted under section 3 of the National Board of Revenue Order, 1972(P.O. No. 76 of 1972);

(c) "prescribed" means prescribed by rules and regulations made under this Act;

(cc) "child" means any person who is not above eighteen years of age;

(d) "SAARC" means South Asian Association for Regional Co-operation; and

(e) "passenger" means any person who travels from Bangladesh to any other country.

3. **Travel Tax.**—(1) A maximum of taka ten thousand can be levied upon and collected as Travel Tax from a passenger who travels from Bangladesh to any other country by air, land or sea.

(2) The Government may, by rules, prescribe the rate of Travel Tax.

(3) Until the rate of Travel Tax is prescribed under sub-section (2), Travel Tax may be levied and collected from each passenger at the rate mentioned below :—

(a) taka two thousand and five hundred, in case of travel to any country in North America, South America, Europe, Africa, Australia, New Zealand or Far East by air;

(b) taka eight hundred, in case of travel to any SAARC country by air;

(c) taka one thousand and eight hundred, in case of travel to any country except countries mentioned in sub-clauses (a) and (b) by air;

(d) taka five hundred, in case of travel to any country by land; and

(e) taka eight hundred, in case of travel to any country by sea.

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(4) Procedure for collection of Travel Tax shall be prescribed by regulations.

(5) Tax collected in accordance with the procedure under sub-section (4) shall be deposited to the government Treasury within the prescribed time.

(6) Where any person or organization, responsible for collection of Travel Tax fails to deposit the Travel Tax so collected to the Government Treasury within the prescribed time, an amount equal to the amount which he or it fails to deposit to the Government Treasury, and in addition an interest at the rate of two percent per month of such tax, shall be collected from such person or organization.

4. **Exemption.**—(1) The Government may, by notification in the official Gazette, exempt any person or class of persons from Travel Tax payable under this Act.

(2) Notwithstanding anything contained in section 3, the following passengers shall be exempted from Travel Tax payable under this Act, namely :—

(a) Child;

(b) Patient suffering from Cancer;

(c) Blind person;

(d) Invalid person with stretcher cases;

(e) Airlines crew on duty;

(f) Members of the diplomatic mission in Bangladesh holding diplomatic status and the members of their family;

(g) Officials of the United Nations and the members of their family;

(h) Any person traveling to Saudi Arabia for Hajj and Umrah;

(i) Transit passengers without Bangladesh VISA who shall not stay in Bangladesh for more than seventy two hours; and

(j) Bangladesh nationals working in any airlines and enjoying free air tickets or tickets issued at a concession rate.

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5. **Power to make rules.**—The Government may, by notification in the official Gazette, make rules for carrying out the purpose of the provisions of this Act.

6. **Power to make regulations.**—National Board of Revenue may, with prior approval of the Government, by notification in the official Gazette, make regulations not inconsistent with any provision of this Act or any rule.

7. **Repeal and savings of section 12 of Act No. XXIII of 1980.**—(1) section 12 of Finance Act, 1980 (Act No. XXIII of 1980) is hereby repealed.

(2) Rules made under that section immediately before repealing that section shall continue to apply as if those rules have been made under this Act.

8. **Publication of Authentic English Text.**—After this Act comes into force, the Government shall, by notification in the official Gazette, publish an Authentic English Text of this Act which shall be termed as the Authentic English Text :

Provided that in case of any conflict between this Act and the Authentic English Text, this Act shall prevail.

Tajammul Ali Choudhury
Member (Tax Appeal & Exemption)
National Board of Revenue, Dhaka.

শেখ মোঃ মোবারক হোসেন (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আমিন জুবেরী আলম, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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