

Finance Act 1979

Section 35 - Foreign Travel Tax

(1) With effect from the date of commencement of this Chapter, there shall be levied on all passengers embarking on international journey a tax (hereafter in this Chapter referred to as the foreign travel tax) -

(i) at the rate of one hundred rupees for every such journey to any place outside India other than a place in neighbouring country;

(ii) at the rate of fifty rupees for every such journey, where such journey is to any place in a neighbouring country.

Explanation : For the purposes of this sub-section, "neighbouring country" means any country which the Central Government may, having regard to the classes of persons who generally perform journeys to such country, the distance between India and such country, the means of communications available for reaching such country and any other relevant circumstances, specify in this behalf by notification in the Official Gazette.

(2) In accordance with the rules made under this Chapter, the foreign travel tax shall be collected by the officers of customs appointed under the Customs Act, 1962 (52 of 1962), or such officers of the Central Government or the State Government or the International Airports Authority of India constituted under the International Airports Authority Act, 1971 (43 of 1971) or such carriers, as may be authorised in this behalf by the Central Government by notification in the Official Gazette and paid to the credit of the Central Government.
