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Title 3—

Executive Order 13239 of December 12, 2001

The President

**Designation of Afghanistan and the Airspace Above as a
Combat Zone**

Pursuant to the authority vested in me as President by the Constitution and the laws of the United States of America, including section 112 of the Internal Revenue Code of 1986 (26 U.S.C. 112), I designate, for purposes of that section, Afghanistan, including the airspace above, as an area in which Armed Forces of the United States are and have been engaged in combat.

For purposes of this order, I designate September 19, 2001, as the date of the commencement of combatant activities in such zone.



THE WHITE HOUSE,
December 12, 2001.

[FR Doc. 01-31119

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