



I assent.

[L.S.]

P. K. GANILAU

Governor-General

20th March 1986

AN ACT

TO IMPOSE AN AIRPORT DEPARTURE TAX

ENACTED by the Parliament of Fiji—

Short title

1. This Act may be cited as the Airport Departure Tax Act, 1986.

Commencement

2. This Act shall come into force on a date appointed by the Minister by notice in the Gazette.

Airport departure tax

3. Subject to this Act, any passenger embarking on an aircraft at any airport within Fiji for a destination outside Fiji shall pay a tax of \$10.

Method of payment

4. The manner in which the tax imposed by section 3 is to be paid and collected, and forms and procedures appropriate thereto shall be as prescribed.

Exemption

5. The following passengers are exempt from the payment of the tax imposed by section 3, namely—

- (a) a Head of State;
- (b) transit passengers scheduled to depart within 12 hours of arrival from outside Fiji whether they leave the airport or not;
- (c) children under the age of 16 years;
- (d) aircraft crews travelling on duty, including positioning crews;

- (e) passengers travelling in a state aircraft or an aircraft being used for ceremonial purposes of the Government;
- (f) passengers travelling in an aircraft being used to calibrate navigational aids in Fiji;
- (g) passengers travelling in an aircraft engaged in search and rescue flights;
- (h) passengers within any prescribed class of exempt passengers.

Emergencies

6. Where an aircraft lands at an airport within Fiji because of an emergency the tax imposed by section 3 is not payable in respect of the later departure of a passenger arriving in that aircraft whether he leaves on the same aircraft or not or whether he leaves the airport or not.

Penalty

7. A passenger who knowingly fails to pay the tax imposed by this Act is guilty of an offence and is liable to a fine not exceeding \$200 and imprisonment for a period not exceeding 1 month.

Regulations

8. The Minister may make regulations, not inconsistent with this Act, prescribing matters—

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Passed by the House of Representatives this twenty-sixth day of February, in the year of our Lord one thousand, nine hundred and eighty-six.

Passed by the Senate this twentieth day of March, in the year of our Lord one thousand, nine hundred and eighty-six.