AIRPORT DEPARTURE TAX 1986

Revised up to 31st July 2020

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Airport Departure Tax Act 1986 (No 5 of 1986) commenced on 1 May 1986, as amended by:

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[Section 1] Short title
This Act may be cited as the Airport Departure Tax Act 1986.

[Section 2] Commencement
This Act may come into force on a date appointed by the Minister by notice in the Gazette.

[Section 3] Airport departure tax
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 $100.

[Section 4] Method of payment
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.

[Section 5] Exemption
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 72 hours of arrival from outside Fiji whether they leave the airport or not;
c) children under the age of 12 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; and
i) diplomats and United Nations passport holders.

[Amended by Act 19 of 2014 s 2, effective 1 August 2014; Act 16 of 2015 s 2, effective 1 January 2016; Act 20 of 2016 s 2, effective 1 August 2016]
[Section 6]  Emergencies

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 or she leaves on the same aircraft or not or whether he or she leaves the airport or not.

[Section 7]  Penalty

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 one month.

[Section 8]  Regulations

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.
SUBSIDIARY LEGISLATION

AIRPORT DEPARTURE TAX REGULATIONS 1986

Table of Amendments

Airport Departure Tax Regulations 1986 (LN 56 of 1986) commenced on 1 May 1986, as amended by:

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[Regulation 1] Short title and commencement

These Regulations may be cited as the Airport Departure Tax Regulations 1986 and shall come into operation on 1 May 1986.

[Regulation 2] Interpretation

In these Regulations, unless the context otherwise requires—

authorised person means a person performing a duty or service relating to the collection of the tax by the order or with the concurrence of the Service;  
[def am Act 38 of 2017 s 7, effective 1 August 2017]

Passenger means a passenger embarking on an aircraft at any airport within Fiji for a destination outside Fiji; and

Service means the Fiji Revenue and Customs Service established under the Fiji Revenue and Customs Service Act 1998; and  
[def subst LN 136 of 2010 reg 2, effective 1 January 2011; am Decree 18 of 2011 s 4, effective 1 March 2011; Act 38 of 2017 s 7, effective 1 August 2017]

the tax means the tax imposed by the Airport Departure Tax Act 1986.

[Regulation 3] Collection of tax

(1) The tax shall be collected by the authorised person on demand.

(2) The tax collected by the authorised person shall be paid to the Service by the 15th of every month after the month of travel.  
[subreg (2) am Act 38 of 2017 s 7, effective 1 August 2017]

(3) The Service shall distribute the tax collected under subregulation (2) in accordance with regulation 4.  
[subreg (3) subst LN 53 of 2011 reg 2, effective 1 May 2011; am Act 38 of 2017 s 7, effective 1 August 2017]  
[reg 3 subst LN 136 of 2010 reg 3, effective 1 January 2011]

[Regulation 4] Distribution of tax payable

(1) The tax collected under regulation 3 shall be paid as follows—

a) $75 shall be paid directly to the Consolidated Fund;

b) $10 shall be paid to Airports Fiji Pte Limited;

c) $5 shall be paid to the Civil Aviation Authority of Fiji; and
d) $10 shall be the environmental levy paid directly to the Consolidated Fund.

(2) The distribution of tax payable specified in subregulation (1) shall be shown on every purchased airline ticket.
   [Reg 4 subst LN 67 of 2013 Reg 2, effective 1 January 2014]

[Regulation 5] Receipts and vouchers

(1) A ticket issued to any passenger shall indicate —
   a) the amount of tax paid; or
   b) if exempt.
   [Subreg (1) subst LN 136 of 2010 Reg 5, effective 1 January 2011]

(2) Receipts for the payment of the tax shall —
   a) be in the form shown in the Schedule; and
   b) be numbered consecutively.

(3) Vouchers issued to a passenger who is exempt from payment of the tax shall —
   a) show legibly the word “exempt”, either printed or stamped;
   b) be printed in a colour other than the colour used for the printing of receipts for the payment of the tax;
   c) be in other respects in the form shown in the Schedule; and
   d) be numbered consecutively.

(4) Any receipt issued to a passenger for the payment of the tax or voucher indicating that a passenger is exempt from the tax shall be —
   a) attached to that passenger’s aircraft boarding card;
   b) produced by that passenger to an authorised person on demand; and
   c) marked by an authorised person before that passenger embarks on an aircraft with a cancellation stamp or other indication that the receipt or voucher has been used.

[Regulation 6 Obstruction, etc of authorised persons]

A person who obstructs, hinders or molests an authorised person engaged in the performance of any duty or service relating to the collection of the tax shall be guilty of an offence and liable to a fine not exceeding $400.
[Regulation 7]  Transitional

(1) Any passenger who pays Airport Departure Tax on or after 1 August 2020 is subject to the new rate of $100.

(2) Any passenger who pays Airport Departure Tax before 1 August 2020 is subject to the previous rate of $200.”

[reg 7 insrt LN 67 of 2013 reg 3, effective 1 January 2014, LN 64 of 2020, effective 1 August 2020]