

[LEGAL NOTICE NO. 64]

AIRPORT DEPARTURE TAX 1986

Airport Departure Tax (Amendment) Regulations 2023

In exercise of the powers conferred on me by section 8 of the Airport Departure Tax Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Airport Departure Tax (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

(3) In these Regulations, the Airport Departure Tax Regulations 1986 is referred to as the “Principal Regulations”.

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended by deleting “the tax” and substituting “tax”.

Regulation 4 amended

3. The Principal Regulations are amended by deleting regulation 4 and substituting the following—

“Distribution of tax payable

4.—(1) From 1 August 2023, the tax collected under regulation 3 must be paid as follows—

- (a) \$100 must be paid directly to the Consolidated Fund;
- (b) \$10 must be paid to Airports Fiji Pte Limited;
- (c) \$5 must be paid to the Civil Aviation Authority of Fiji; and
- (d) \$10 must be the environmental levy paid directly to the Consolidated Fund.

(2) From 1 January 2024, the tax collected under regulation 3 must be paid as follows—

- (a) \$115 must be paid directly to the Consolidated Fund;
- (b) \$10 must be paid to Airports Fiji Pte Limited;
- (c) \$5 must be paid to the Civil Aviation Authority of Fiji; and
- (d) \$10 must be the environmental levy paid directly to the Consolidated Fund.

(3) The distribution of tax payable specified in subregulations (1) and (2) must be shown on every purchased airline ticket.”.

Regulation 7 amended

4. The Principal Regulations are amended by deleting regulation 7 and substituting the following—

“Transitional

7.—(1) Any passenger who pays Airport Departure Tax before 1 August 2023 is subject to the previous tax of \$100.

(2) Any passenger who pays Airport Departure Tax on or after 1 August 2023 but before 1 January 2024 is subject to the tax of \$125.

(3) Any passenger who pays Airport Departure Tax on or after 1 January 2024 is subject to the tax of \$140.”.

Schedule amended

5. The Schedule to the Principal Regulations is amended by deleting “\$100” and substituting the following—

“\$125

[delete as applicable]

\$140”.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance