



**REPUBLIC OF NAURU
GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY
EXTRAORDINARY**

No.105

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Nauru

G.N.No. 365 / 2008

AIR NAVIGATION ACT 1971

AIR NAVIGATION (DEPARTURE TAX) REGULATIONS 2008

In exercise of the powers conferred upon it by section 35 of the *Air Navigation Act 1971*, the Cabinet has made the following regulations.

Short title and commencement

1. This Regulation may be cited as the Air Navigation (Departure Tax) Regulation 2008 and shall come into operation as at the date of agreement by Cabinet.

Interpretation

2. In these Regulations, unless the context otherwise requires-

"Director" means the Director of Civil Aviation;

"Minister" means the Minister responsible for Civil Aviation; and

"transit passenger" means a person who

- (a) arrives in Nauru on an aircraft; and
- (b) does not complete immigration formalities to enter Nauru; and
- (c) does not leave the restricted area of the airport into which he arrives except to continue his onward journey.

Departure Tax

3. Subject to exemptions in paragraph 4, every passenger departing from Nauru on an aircraft shall pay, before boarding the aircraft, a departure tax of A\$50.

G.N.No. 365 / 2008 (cont'd)

Exemptions

4. The following persons shall be exempt from the payment of the departure tax imposed by these Regulations:
 - (a) a child under the age of 12 years;
 - (b) a transit passenger;
 - (c) an aircrew member operating the aircraft departing from Nauru, or travelling on the aircraft in the course of his employment for the purposes of operating an aircraft;
 - (d) a person travelling on a diplomatic passport; and
 - (e) such other persons as the Minister may from time to time by order in writing specify, or as the Government may specify in an agreement with another Government.

Collection and remittance of airport fees

5. Collection and remittance of the departure tax shall be as specified in the *Our Airline (Departure Tax) Regulations 2008*.

Repeal of Air Navigation (Airport Fee) Regulations 1999

6. The Air Navigation (Airport Fee) Regulations 1999 are repealed.