

[LEGAL NOTICE NO. 136]

AIRPORT DEPARTURE TAX ACT 1986

**Airport Departure (Amendment)
Regulations 2010**

IN exercise of the powers conferred upon me under section 8 of the Airport Departure Tax Act of 1986, I hereby make the following Regulations—

Citation and commencement

1.—(1) These Regulations may be cited as the Airport Departure (Amendment) Regulations 2010 and shall come into force on 1st January, 2011.

(2) The Airport Departure Tax Regulations of 1986 shall be referred to as “Principal Regulations”.

Regulation 2 Amended

2. Regulation 2 of the Principal Regulations is amended by deleting the definition of “Authority” and inserting—

“Authority” means the Fiji Islands Revenue and Customs Authority established under the Fiji Islands Revenue and Customs Authority Act;”

Regulation 3 Amended

3. Regulation 3 of the Principal Regulations is amended by deleting the whole provision and inserting—

“Collection of tax

3.—(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 Authority by the 15th of every month after the month of travel.

(3) The Authority shall deposit the tax collected under sub regulation (2) directly to the Consolidated Fund.”

Regulation 4 repealed

4. Regulation 4 of the Principal Regulations is hereby repealed.

Regulation 5 repealed

5. Regulation 5 of the Principal Regulations is amended by deleting sub-regulation (1) and inserting—

“Tickets issued

“5.—(1) A ticket issued to any passenger shall indicate—

(a) the amount of tax paid; or

(b) if exempt.”

Schedule amended

6. The Schedule in the Principal Regulations is amended by deleting “\$40” and inserting “\$100”.

Made at Suva this 30th day of December 2010.

J. V. BAINIMARAMA
Prime Minister and Minister for Finance