

[LEGAL NOTICE NO. 43]

AIRPORT DEPARTURE TAX 1986

Airport Departure Tax (Amendment) Regulations 2024

IN exercise of the powers conferred on me by section 8 of the Airport Departure Tax Act 1986, I hereby make the following regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Airport Departure Tax (Amendment) Regulations 2024.

(2) These Regulations come into force on 1 August 2024.

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

Regulation 4 amended

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

“Distribution of tax payable

4.—(1) From 1 August 2024, the tax collected under regulation 3 must be paid as follows—

- (a) \$145 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 August 2025, the tax collected under regulation 3 must be paid as follows—

- (a) \$175 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

3. 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 2024 is subject to the tax of \$140.

(2) Any passenger who pays airport departure tax on or after 1 August 2024 but before 1 August 2025 is subject to the tax of \$170.

(3) Any passenger who pays airport departure tax on or after 1 August 2025 is subject to the tax of \$200.”.

Schedule amended

4. The Schedule to the Principal Regulations is amended by—

(a) deleting “\$125” and substituting “\$170”; and

(b) deleting “\$140” and substituting “\$200”.

Made this 30th day of July 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance