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**NOTIFICATION OF PUBLICATION**

**DECENTRALIZATION ACT NO. 1 OF 1994**

- SHEFA LOCAL GOVERNMENT COUNCIL - AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS) BYE-LAW NO. 1 OF 2005.

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**SHEFA LOCAL GOVERNMENT  
COUNCIL**

**BYE-LAW**

**THE AIRPORT DEPARTURE TAX {DOMESTIC  
FLIGHTS} BYE-LAWS NO.1 OF 2005.**

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**REPUBLIC OF VANUATU**

**SHEFA LOCAL GOVERNMENT COUNCIL  
THE AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS)  
BYE-LAW NO. 1 OF 2005**

**EXPLANATORY NOTE**

The purpose of this Bye-Law is to make provisions for Airport Departure (Domestic) Tax, which tax is to be paid by every passenger who embarks at all domestic airports situated within the Local Government Council Region of SHEFA.

This Bye-Law is made pursuant to Section 22 of the Decentralization and Local Government Regions Act No. 1 of 1994.

Made at Port Vila this 22<sup>nd</sup> day of July 2005



**JOHN MARKAL**  
HON. PRESIDENT



**THOMPSON T. WILLIE**  
CHAIRMAN LEGISLATION  
COMMITTEE FOR SHEFA  
PROVINCIAL COUNCIL



**ERNEST KALORIS**  
GENERAL SECRETARY



**REPUBLIC OF VANUATU**

**SHEFA LOCAL GOVERNMENT COUNCIL  
THE AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS)  
BYE-LAW NO. 1 OF 2005**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Interpretation
2. Airport Departure Tax
3. Amount of Tax
4. Method of Payment
5. Arrangement for Collection of Tax
6. Commencement

**REPUBLIC OF VANUATU**

**SHEFA LOCAL GOVERNMENT COUNCIL**  
**THE AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS)**  
**BYE-LAW NO.1 OF 2005.**

A Bye-Law to make provisions for domestic airport tax within the Local Government Council Region of SHEFA.

**1. INTERPRETATION**

In this Bye-Law, unless the context otherwise requires:-

"Act" means the Decentralization and Local Government Regions Act No.1 of 1994 including any amendment and re-enactment thereof.

"Airport" means every domestic airport situated within SHEFA.

"Council" means the Local Government Council established under the Act of SHEFA Local Government Region.

"Officer" means officer or employee or agent engaged by the Council.

"Region" means the Local Government Council of SHEFA.

**2. AIRPORT DEPARTURE TAX (DOMESTIC)**

The owner or agent of every aircraft in carrying passengers for hire or reward on domestic flights with SHEFA shall pay in respect of each passenger embarking at *Bauerfield, Siwo, Pele, Valedir and Lamén*

Provided that no such tax shall be payable in respect of:-

- a. any passenger under 2 years of age;
- b. any passenger in transit in an airport within Shefa region;

- (c) aircraft crew traveling on duty including positioning crew;
- (d) any passenger traveling for urgent medical reasons and not more than two persons traveling in attendance on such passenger;
- (e) any passenger being a person to whom any privileges or immunities are accepted in pursuance of the provisions of the Diplomatic Privileges and immunities Act [CAP.143];
- (f) any passenger on an aircraft engaged in technical, meteorological, humanitarian or search and rescue operation;
- (g) any passenger on aircraft being used for the Military, diplomatic or ceremonial purposes of the government of any country;
- (h) any passenger on an aircraft which has returned to, or landed in, *the above airports* of an emergency or for technical reasons, who subsequently departs from or on the same or another aircraft.

### **3 AMOUNT OF TAX**

The amount of tax hereby prescribed shall be VT 200 for each passenger carried by the airline.

### **4 METHOD OF PAYMENT**

- (1) The tax shall become due immediately prior to the departure of the aircraft and shall, subject to the provisions of Subsection (2), be payable on behalf of the owner or agent by the Captain of the aircraft to an Officer of the Council at the airport hereinbefore specified.
- (2) Until such time as the Council is able to collect the tax itself, the tax may be paid to the Director of the Department of Civil Aviation by the airline every month in respect of passengers carried by the airline during the previous month.
- (3) Where the tax is not paid by the airline with 30 days of the due date the Council shall recover the amount due as a civil debt.

### **5 ARRANGEMENT FOR COLLECTION OF TAX**

The Council may after consultation with the Ministry of Internal Affairs, Ministry of Finance and Department of Civil Aviation issue written instructions or directions as to the payment and collection of the tax.

### **6 COMMENCEMENT**

This Bye-Law shall come into force on the day of its publication in the Gazette.

