

[LEGAL NOTICE NO. 67]

AIRPORT DEPARTURE TAX ACT 1986  
(ACT NO. 5 OF 1986)

**Airport Departure Tax (Amendment)  
Regulations 2013**

IN exercise of the powers conferred upon 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 2013, and shall come into force on 1 January 2014.

(2) The Airport Departure Tax Regulations 1986 shall be 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) The tax collected under regulation 3 shall be paid as follows—

- (a) \$175 shall be paid directly to the Consolidated Fund;
- (b) \$10 shall be paid to Airports Fiji Limited;
- (c) \$5 shall be paid to the Civil Aviation Authority of Fiji; and
- (d) \$10 shall be the environmental levy paid directly to the Consolidated Fund.

(2) The distribution of tax payable specified in sub-regulation (1) shall be shown on every purchased airline ticket.”

*New regulation inserted*

3. The Principal Regulations are amended by inserting the following new regulation after regulation 6—

*“Transitional*

7.—(1) Any passenger who pays Airport Departure Tax on or after 1 January 2014 shall be subject to the new rate of \$200.

(2) Any passenger who pays Airport Departure Tax before 1 January 2014 shall be subject to the old rate of \$150.”

Dated this 21st day of November 2013.

J. V. BAINIMARAMA  
Prime Minister and Minister for Finance, Strategic  
Planning, National Development, Statistics, Public Service,  
People’s Charter for Change and Progress, iTaukei Affairs,  
Provincial Development, Sugar Industry, Lands and Mineral Resources