

# BILL NO. 40 OF 2016

## A BILL

FOR AN ACT TO AMEND THE AIRPORT DEPARTURE TAX ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Airport Departure Tax (Budget Amendment) Act 2016.

(2) This Act comes into force on 1 August 2016.

*Section 5 amended*

**2.** Section 5(b) of the Airport Departure Tax Act 1986 is amended by deleting “12 hours” and substituting “72 hours”.

*Office of the Attorney-General  
Suvavou House  
Suva*

*June 2016*

## **AIRPORT DEPARTURE TAX (BUDGET AMENDMENT) BILL 2016**

### **EXPLANATORY NOTE**

*(This note is not part of the Bill and is only intended to indicate its general effect)*

#### **1.0 BACKGROUND**

- 1.1 This Bill seeks to amend the Airport Departure Tax Act 1986 (**‘Act’**).
- 1.2 Currently, under section 5(b) of the Act, transit passengers in Fiji are exempt from paying airport departure tax if they are scheduled to depart within 12 hours of arrival.

#### **2.0 CLAUSES**

- 2.1 Clause 1 of the Bill provides the short title and the commencement provisions.
- 2.2 Clause 2 of the Bill amends section 5(b) of the Act to extend the abovementioned period of exemption from 12 hours to 72 hours.
- 2.3 This amendment will enable transit passengers to spend up to 72 hours in Fiji without paying airport departure tax. Consequently, this will encourage transit passengers to spend more time enjoying Fiji’s shopping and accommodation facilities and in turn boost the income of our local businesses and hotels.
- 2.4 Additionally, such a law is also envisaged to attract more passengers to travel or transit through Fiji and as a result strengthen Fiji’s position as a transit hub.

#### **3.0 MINISTERIAL RESPONSIBILITY**

- 3.1 The Act comes under the responsibility of the Minister responsible for finance.

**A. SAYED-KHAIYUM**  
Attorney-General