### BILL NO. 20 OF 2020

## **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 2020.

(2) This Act comes into force on 1 August 2020.

### Section 3 amended

**2.** Section 3 of the Airport Departure Tax Act 1986 is amended by deleting "\$200" and substituting "\$100".

Office of the Attorney-General Suvavou House Suva July 2020

# AIRPORT DEPARTURE TAX (BUDGET AMENDMENT) BILL 2020 \_\_\_\_\_\_ EXPLANATORY NOTE

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

### 1.0 BACKGROUND

1.1 The Airport Departure Tax (Budget Amendment) Bill 2020 (**'Bill'**) seeks to amend the Airport Departure Tax Act 1986 (**'Act'**).

### 2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 August 2020.
- 2.2 Clause 2 of the Bill amends section 3 of the Act to reduce airport departure tax from \$200 to \$100.

### 3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM Attorney-General