

BILL NO. 28 OF 2015

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. This Act may be cited as the Airport Departure (Budget Amendment) Act 2015 and shall come into force on 1 January 2016.

Section 4 amended

2. Section 4 of the Airport Departure Tax Act 1986 is amended by—

- (a) deleting “.” in paragraph (h) and substituting with “;”; and
- (b) inserting the following new paragraph after paragraph (h)—
 - “(i) diplomats and United Nations passport holders.”

*Office of the Attorney-General
Suvavou House
Suva
November 2015*

AIRPORT DEPARTURE TAX (BUDGET AMENDMENT) BILL 2015

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 (**‘Principal Act’**).

2.0 CLAUSES

Clause 1 Provides for the short title and the commencement provision.

Clause 2 In accordance with our obligations under the Diplomatic Privileges and Immunities Act (Cap. 8) and as a member of United Nations (**‘UN’**), clause 2 provides for the formal inclusion of diplomats and UN passport holders to the list of those exempt from paying airport departure tax.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General