

# BILL NO. 10 OF 2022

## 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 (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 1 April 2022.

*Section 5 amended*

**2.** Section 5(b) of the Airport Departure Tax Act 1986 is amended by deleting “72” and substituting “96”.

March 2022

## **AIRPORT DEPARTURE TAX (REVISED BUDGET AMENDMENT) BILL 2022**

### **EXPLANATORY NOTE**

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

#### **1.0 BACKGROUND**

- 1.1 Under the Airport Departure Tax Act 1986 (**‘Act’**), any passenger embarking an aircraft at any airport within Fiji for a destination outside Fiji must pay a tax of \$100.
- 1.2 The Act also provides for persons who are exempt from paying the tax, which includes transit passengers scheduled to depart Fiji within 72 hours of arrival from outside of Fiji.
- 1.3 The Airport Departure Tax (Revised Budget Amendment) Bill 2022 (**‘Bill’**) therefore seeks to amend the Act to increase the time a passenger is scheduled to be in transit in Fiji from 72 hours to 96 hours in order to be exempted from payment of the tax.

#### **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 April 2022.
- 2.2 Clause 2 of the Bill amends section 5 of the Act to increase the time a passenger in transit in Fiji has from 72 hours to 96 hours, in order to be exempted from payment of tax required under section 5 of the Act.

#### **3.0 MINISTERIAL RESPONSIBILITY**

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

A. SAYED-KHAIYUM  
 Attorney-General