

BILL NO. 10 OF 2023

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 2023.

(2) This Act comes into force on 1 August 2023.

Section 3 amended

2. Section 3 of the Airport Departure Tax Act 1986 is amended by deleting “shall pay a tax of \$100” and substituting “must pay a tax of—

(a) \$125 from 1 August 2023; and

(b) \$140 from 1 January 2024”.

June 2023

AIRPORT DEPARTURE TAX (BUDGET AMENDMENT) BILL 2023

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 Act 1986 (**‘Act’**) provides for the imposition of an airport departure tax.
- 1.2 Currently, under section 3 of the Act, any passenger embarking on an aircraft at any airport within Fiji for a destination outside Fiji must pay a tax of \$100.
- 1.3 The Airport Departure Tax (Budget Amendment) Bill 2023 (**‘Bill’**) therefore seeks to amend the Act to provide for the new airport departure tax rates.

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 2023.
- 2.2 Clause 2 of the Bill amends section 3 of the Act to increase the airport departure tax to \$125 from 1 August 2023 and \$140 from 1 January 2024.

3.0 MINISTERIAL RESPONSIBILITY

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

S. TURAGA
Attorney-General