

# BILL NO. 14 OF 2024

## 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 2024.

(2) This Act comes into force on 1 August 2024.

(3) In this Act, the Airport Departure Tax Act 1986 is referred to as the “Principal Act”.

*Section 3 amended*

**2.** Section 3 of the Principal Act is amended by—

(a) in paragraph (a), deleting “\$125 from 1 August 2023” and substituting “\$170 from 1 August 2024”; and

(b) in paragraph (b), deleting “\$140 from 1 January 2024” and substituting “\$200 from 1 August 2025”.

*Section 5 amended*

**3.** Section 5(b) of the Principal Act is amended by deleting “96” and substituting “48”.

*June 2024*

## **AIRPORT DEPARTURE TAX (BUDGET AMENDMENT) BILL 2024**

### **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 2024 (**‘Bill’**) seeks to amend the Airport Departure Tax Act 1986 (**‘Act’**).
- 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 \$140. Section 5(b) of the Act exempts passengers scheduled to depart within 96 hours of arrival from outside Fiji from paying the tax imposed by section 3, whether they leave the airport or not.
- 1.3 The Bill therefore seeks to amend the Act to provide for the new airport departure tax rates and to reduce the transit period from 96 hours to 48 hours.

#### **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 2024.
- 2.2 Clause 2 of the Bill amends section 3(a) and (b) of the Act, wherein paragraph (a) amends the departure tax payable to \$170, effective from 1 August 2024, and paragraph (b) amends the tax payable to \$200, effective from 1 August 2025. Both amendments signify an increase in the specified amounts.
- 2.3 Clause 3 of the Bill amends section 5(b) of the Act by deleting “96” and substituting “48”, indicating a decrease in the transit hours for a passenger who is exempted from paying the tax imposed by section 3 of the Act.

#### **3.0 MINISTERIAL RESPONSIBILITY**

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

**G. E. LEUNG**  
Attorney-General