Commencement: 19 November 1984

CHAPTER 178

AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS)

Act 28 of 1984
Act 27 of 1985
Act 17 of 1986
Act 29 of 1993

ARRANGEMENT OF SECTIONS

1. Airport departure tax
2. Amount of tax
3. Method of payment
4. Exemptions from tax
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AIRPORT DEPARTURE TAX (DOMESTIC FLIGHTS)

To provide for an airport departure tax on domestic air travellers in Vanuatu.

1. Airport departure tax

The owner or charterer of every aircraft engaged in carrying passengers for hire or reward on domestic flights within Vanuatu shall pay in respect of each passenger embarking at any airport in Vanuatu for any destination within Vanuatu an airport departure tax.

2. Amount of tax

The amount of the tax shall be VT 250.

3. Method of payment

(1) The tax shall become due immediately prior to the departure of the aircraft and shall, subject to the provisions of subsection (2), be payable on behalf of the owner or charterer by the captain of the aircraft to an authorised officer of the Government or Local Government Council at each airport.

(2) The tax may by prior arrangement be paid to the Department of Civil Aviation by the airline on a quarterly basis in respect of passengers carried by the airline during the previous 3 months.

(3) Where the tax is not paid by the airline within 30 days of the due date the Government shall recover the amount due as a civil debt.

(4) The Minister responsible for civil aviation may by order prescribe the method of collecting departure tax from airlines not having an office established in Vanuatu.

4. Exemptions from tax

The following categories of persons shall be exempted from paying airport departure tax–

(a) any passenger under 2 years of age;

(b) passengers in transit re-embarking on the same day to any destination within Vanuatu;

(c) any passenger travelling for urgent medical reasons and not more than two persons travelling in attendance on such passenger;

(d) any passenger being a person to whom any privileges or immunities are accorded in pursuance of the provisions of any law in force from time to time in Vanuatu;

(e) any passenger on an aircraft engaged in technical, meteorological, humanitarian, or search and rescue operations;

(f) any passenger on any aircraft being used for the military, diplomatic, official or ceremonial purposes of the Government of the Republic of Vanuatu.

5. Regulations

The Minister responsible for civil aviation may make regulations not inconsistent with this Act for the better carrying out of the provisions of this Act and may in such regulations exempt any other persons or classes of persons from paying airport departure tax.

Table of Amendments (since the Revised Edition 1988)

2 Amended by Act 29 of 1993