



**REPUBLIC OF NAURU  
GOVERNMENT GAZETTE  
PUBLISHED BY AUTHORITY  
EXTRAORDINARY**

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No.105

19<sup>th</sup> September, 2008

Nauru

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G.N.No. 365 / 2008

**AIR NAVIGATION ACT 1971**

**AIR NAVIGATION (DEPARTURE TAX) REGULATIONS 2008**

In exercise of the powers conferred upon it by section 35 of the *Air Navigation Act 1971*, the Cabinet has made the following regulations.

**Short title and commencement**

1. This Regulation may be cited as the Air Navigation (Departure Tax) Regulation 2008 and shall come into operation as at the date of agreement by Cabinet.

**Interpretation**

2. In these Regulations, unless the context otherwise requires-

"Director" means the Director of Civil Aviation;

"Minister" means the Minister responsible for Civil Aviation; and

"transit passenger" means a person who

- (a) arrives in Nauru on an aircraft; and
- (b) does not complete immigration formalities to enter Nauru; and
- (c) does not leave the restricted area of the airport into which he arrives except to continue his onward journey.

**Departure Tax**

3. Subject to exemptions in paragraph 4, every passenger departing from Nauru on an aircraft shall pay, before boarding the aircraft, a departure tax of A\$50.

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**Exemptions**

4. The following persons shall be exempt from the payment of the departure tax imposed by these Regulations:
  - (a) a child under the age of 12 years;
  - (b) a transit passenger;
  - (c) an aircrew member operating the aircraft departing from Nauru, or travelling on the aircraft in the course of his employment for the purposes of operating an aircraft;
  - (d) a person travelling on a diplomatic passport; and
  - (e) such other persons as the Minister may from time to time by order in writing specify, or as the Government may specify in an agreement with another Government.

**Collection and remittance of airport fees**

5. Collection and remittance of the departure tax shall be as specified in the *Our Airline (Departure Tax) Regulations 2008*.

**Repeal of Air Navigation (Airport Fee) Regulations 1999**

6. The Air Navigation (Airport Fee) Regulations 1999 are repealed.