

Air Navigation (Departure Tax) Regulations 2008

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Air Navigation (Departure Tax) Regulations 2008

TABLE OF AMENDMENTS

The Air Navigation (Departure Tax) Regulations 2008 were notified and commenced on 19 September 2008 (GN No 365/2008; Gaz 105/2008).*

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021

* These Regulations were made under the *Air Navigation Act 1971*, but continue in force under the *Civil Aviation Act 2011* as if made under that Act until replaced or repealed (see *Civil Aviation Act 2011* s 188).

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IN EXERCISE of the powers conferred upon it by Section 35 of the *Air Navigation Act 1971*, the Cabinet has made the following Regulations:

1 Citation and commencement

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

2 Interpretation

In these Regulations:

‘**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 or she arrives except to continue his or her onward journey.

3 Departure Tax

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

4 Exemptions

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 or her 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.

5 Collection and remittance of airport fees

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

6 Repeal of Air Navigation (Airport Fee) Regulations 1999

The *Air Navigation (Airport Fee) Regulations 1999* are repealed.

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