

Our Airline (Departure Tax) Regulations 2008

TABLE OF PROVISIONS

<i>Regulation</i>	<i>Title</i>
1	Citation and commencement
2	Interpretation
3	Departure tax collection
4	Accounting for departure tax

[The next page is 305,201]

Our Airline (Departure Tax) Regulations 2008

TABLE OF AMENDMENTS

The Our Airline (Departure Tax) Regulations 2008 were notified on 14 July 2008 and commenced on 1 July 2008 (reg 1(2)).

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

[The next page is 305,401]

IN EXERCISE of the powers conferred upon it by Section 42 of the *Naoero Air Corporation Act 1995*, the Cabinet makes the following Regulations:

[cl am Act 21 of 2026 s 5, opn 12 May 2026]

1 Citation and commencement

- (1) These Regulations may be cited as the *Our Airline (Departure Tax) Regulations 2008*.
- (2) These Regulations come into effect from 1 July 2008.

2 Interpretation

In these Regulations:

‘Act’ means the *Naoero Air Corporation Act 1995*;

[def am Act 21 of 2026 s 5, opn 12 May 2026]

‘departure tax’ means the tax that individuals are required to pay when departing the Republic;

‘Our Airline’ is the name of the commercial airline operations of the Corporation at the time of these Regulations and from time to time whether or not the name changes; and

‘the Corporation’ means Naoero Air Corporation.

[def am Act 21 of 2026 s 5, opn 12 May 2026]

3 Departure tax collection

- (1) The Corporation may collect the departure tax from a passenger by the addition of the departure tax as a separate charge added to the price of a ticket.
- (2) The Corporation shall indentify the departure tax as a separate item on the ticket.
- (3) The Corporation shall collect this departure tax for all tickets involving departure from the Republic issued on or after 1 July 2008.
- (4) This Regulation does not affect the exemptions allocated by law to certain individuals from this departure tax.

4 Accounting for departure tax

- (1) The Corporation shall within 4 weeks of the end of each month forward to the Secretary for Finance a statement showing the:
 - (a) total number of passengers departing the Republic in the previous month;
 - (b) number of passengers departing the Republic by whom the departure tax was payable; and
 - (c) total departure tax collected from all passengers departing the Republic by whom the departure tax was payable.
- (2) The statement shall be accompanied by payment or evidence of payment to the Treasury Fund of the departure tax in respect of those passengers.

- (3) The statement under subregulation (2) shall reconcile any passengers who depart the Republic in respect of whom the departure tax has already been collected.

[The next page is 310,001]