



Tuvalu

**AIRPORT DEPARTURE TAX AND
AVIATION SAFETY AND SECURITY ACT**

2022 Revised Edition

Cap 26.01



Tuvalu

AIRPORT DEPARTURE TAX AND AVIATION SAFETY AND SECURITY ACT

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AIRPORT DEPARTURE TAX AND AVIATION SAFETY AND SECURITY ACT¹

2022 Revised Edition

AN ACT TO IMPOSE AN AIRPORT DEPARTURE TAX AND AN AVIATION SAFETY AND SECURITY LEVY

Commencement [24 December 2013]

1 Short Title

This Act may be cited as the Airport Departure Tax and Aviation Safety and Security Act.

2 Commencement

This Act shall come into force on a date appointed by the Minister by notice.

3 Airport departure tax

Subject to this Act, any passenger embarking on an aircraft at any airport within Tuvalu for a destination outside Tuvalu shall pay a Departure Tax as provided in Schedule 1 to this Act.

4 Aviation Safety and Security Levy

Subject to this Act, any passenger embarking on an aircraft at any airport within Tuvalu for a destination outside Tuvalu shall pay an Aviation Safety and Security Levy as provided in Schedule 2 to this Act.

5 Method of payment

The manner in which the tax imposed by section 3 and the levy imposed by section 4 are to be paid and collected, and forms and procedures appropriate thereto shall be as prescribed in Schedule 3.

6 Exemption

The following passengers are exempt from the payment of the tax imposed by section 3 and the levy imposed by section 4, namely —

- (a) transit passengers who do not leave the airport;
- (b) any children under the age of 12 years;
- (c) aircraft crews travelling on duty;
- (d) passengers travelling in an aircraft being used to calibrate navigational aids in Tuvalu;
- (e) passengers travelling in an aircraft engaged in search and rescue or emergency relief flights;
- (f) passengers travelling in a state aircraft or an aircraft being used for ceremonial purposes of the Government;
- (g) passengers within any prescribed class of exempt passengers.

7 Emergencies

Where an aircraft lands at an airport within Tuvalu only because of an emergency, the tax imposed by section 3 and the levy imposed by section 4 is not payable in respect of the later departure of a passenger arriving in that aircraft.

8 Penalty

A passenger who knowingly fails to pay the tax or levy imposed by this Act is guilty of an offence and is liable to a fine not exceeding \$1,000 and imprisonment for a period not exceeding 1 month.

9 Establishment of the Aviation Safety and Security Fund

- (1) There is established a special fund, which shall be known as the Aviation Safety and Security Fund, for the purpose of financing the aviation safety and security expenditures.
- (2) The Aviation Safety and Security Fund shall be deemed to have been established in accordance with section 20 of the Public Finance Act.
- (3) All of the moneys raised by the Aviation Safety and Security Levy shall be credited to the Aviation Safety and Security Special Fund.

10 Disbursement from the Aviation Safety and Security Fund

- (1) Disbursements from the Aviation Safety and Security Fund may be made to finance additional and unforeseen aviation safety and security expenditures incurred by the Crown, which are not covered by annual appropriated expenditure.
- (2) The amount disbursed shall not exceed the reasonable costs of the safety and security expenditure.

11 Regulations

- (1) The Minister may make regulations, not inconsistent with this Act, prescribing matters —
 - (a) required or permitted by this Act to be prescribed;
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.
- (2) Without prejudice to the generality of subsection (1), regulations may provide for decisions as to payments from the Aviation Safety and Security Fund to be made by another Minister or public officer specified in the regulations.

12 Orders

- (1) The Minister may by order amend Schedule 1 to increase or decrease the amount of the Departure Tax.
- (2) The Minister may by order amend Schedule 2 to increase or decrease the amount of the Aviation Safety and Security Levy.
- (3) The Minister may by order amend Schedule 3 to prescribe the manner of collecting the Departure Tax.

13 Repeal

The Funafuti Airport (Departure Tax) Regulations are hereby repealed.

SCHEDULE 1

(Sections 3 and 12(1))

The amount of the Departure Tax shall be \$30.

SCHEDULE 2

(Sections 4 and 12(2))

The amount of the Aviation Safety and Security Levy shall be \$5.

ENDNOTES

¹ Act 6 of 2013

Commencement 24 December 2013