



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

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No.74

14<sup>th</sup> July, 2008

Nauru

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G.N.No. 271 /2008

**NAURU AIR CORPORATION ACT 1995**

**OUR AIRLINE (DEPARTURE TAX) REGULATIONS 2008**

In exercise of the powers conferred upon it by Section 45 of the Nauru Air Corporation Act 1995, the Cabinet has this day made the following regulations.

**Short title and commencement**

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

**Interpretation**

2. In these Regulations, unless the contrary intention appears:

“Act means the Nauru Air Corporation Act 1995;

“Departure tax” means the tax that individuals are required to pay when departing the Republic of Nauru;

“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 Nauru Air Corporation.

**Departure tax collection**

3. (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 Nauru 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.

G.N.No. 271 /2008 (cont'd.)

**Accounting for departure tax**

4. (1) The Corporation must within 4 weeks of the end of each month forward to the Secretary for Finance a statement showing:
  - (a) The total number of passengers departing Nauru in the previous month;
  - (b) The number of passengers departing Nauru by whom the departure tax was payable; and
  - (c) The total departure tax collected from all passengers departing Nauru 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 subsection (2) must also reconcile any passengers who depart Nauru in respect of whom the departure tax has already been collected.

**CAMILLA SOLOMON**  
**ACTING SECRETARY TO CABINET**

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