



DEPARTURE TAX REGULATIONS 2007

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PURSUANT to Section 7 of the Departure Tax Act 1996 Cabinet makes the following Regulations:

1 Name

These are the Departure Tax Regulations 2007.

2 Interpretation

In these Regulations -

- "Act" means the Departure Tax act 1996;
- "child" means a person of 2 years of age and up to the age of 12 years;
- "diplomat" means any person who has accredited diplomatic status recognised by the Niue Government;
- "infant" means a person under the age of 2 years;
- "transit passenger" means a passenger who -
 - (i) does not leave the airport or ship; or
 - (ii) leaves the airport or vessel only because of an interruption to the journey caused by the unserviceability of the aircraft or vessel, or caused by any delay beyond the control of the passenger or the operator concerned; or
 - (iii) stays on Niue solely for the purpose of securing onward travel, to a country other than the country from which the person arrived, and departing Niue within 24 hours of arrival;
- "vessel" means any boat, ship or yacht.

3 Exemptions

The following are exempt from paying departure tax -

- (a) Any member of the crew of a scheduled, military, diplomatic or licensed commercial aircraft or vessel;
- (b) An infant or child;
- (c) Any diplomatic staff accredited by the Niue Government
- (d) A transit passenger.

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4 Departure tax charges

- (1) All persons departing by aircraft shall pay departure tax at a rate of \$30.00 per person unless exempted under regulation 3.
- (2) All persons departing by vessel shall pay departure tax at a rate of \$30.00 per person unless exempted under regulation 3.

5 Revocation

The Departure Travel Tax Regulations 2002 are revoked.