



DEPARTURE TRAVEL TAX REGULATION 2002

At the Cabinet Chambers at Alofi this 15th day of October 2002.

PURSUANT to the Departure Travel Tax Act 1996, the Ministers of Cabinet make the following regulations:

ANALYSIS

Title

1. Short Title and Commencement
2. Interpretation
3. Exemption
4. Departure Tax Charges
5. Repeat

[15th October 2002]

2002, No. 1

1. **Short Title and Commencement** – (1) These regulations may cited as the Departure Travel Tax Regulations 2002.
(2) These Regualtions shall come into force or deem to come into force on the 15th day of October 2002
2. **Interpretation** – (1) In these regulations, unless the context otherwise requires:
"Act" means the Departure Travel Tax Act 1996;
"Children" and "Child" have the same meaning, and mean a person of two years of age and up to the age of twelve years.
"Vessel" means any boat, ship or yacht.
"Diplomat" means any person who has accredited diplomatic status recognized by the Niue Government and "Diplomatic" shall have a corresponding meaning.
"Infant" means a person under the age of two 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 other than the country from which the person arrived from, and departing Niue within twenty-four hours of arrival.

3. **Exemptions** – The following persons 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 and child; and
 - (c) Any diplomatic staff accredited by the Government of Niue; and
 - (d) A transit passenger.

4. **Departure Tax Charges** – (1) All persons departing by aircraft shall pay departure tax at a rate of NZ\$25.00 per persons unless exempted under Section 3.
(2) All persons departing by vessel shall pay departure tax at a rate of NZ\$25.00 per person unless exempted under Section 3.

5. **Repeal** – The DEPARTURE TRAVEL TAX REGULATIONS 1997 are hereby repealed.