



DEPARTURE TAX REGULATIONS 2017

No. 2017/02

PURSUANT to Sections 3 and 7 of the Departure Tax Act 1996 Cabinet makes the following regulations:

1 Name

These are the Departure Tax Regulations 2017.

2 Interpretation

In these regulations,

"Act" means the Departure Tax Act 1996.

"carrier" means a person who provides passage or international travel for passengers or goods, and includes an agent of the carrier.

"child" means a person of who is between 2 and 12 years of age

"diplomat" means any person who has accredited diplomatic status recognised by the Niue government pursuant to the Diplomatic Privileges Act 1968

"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.

3 Entry into force

These regulations enter into force on the 1st July 2017.

4 Exemptions

(1) The following persons are exempt from paying departure tax -

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

5 Rate of Departure Tax

The rate of departure tax payable under section 3 of the Act by all persons departing Niue by aircraft or vessel is NZ\$80.00, unless exempted under regulation 4.

6 Revocations

(1) The Departure Travel Tax Regulations 2007 are revoked.

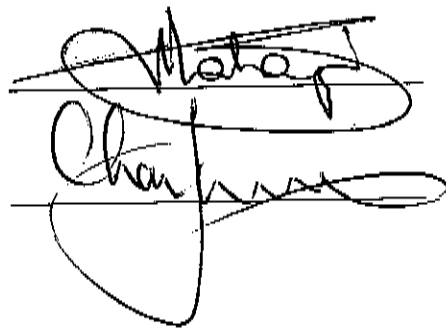
Approved by the Cabinet of Ministers at the Cabinet Chambers, Fale Fono,

Alofi this

09th day of March 2017.

Signed by Hon Billy Graham Talagi
Acting Premier

Countersigned by Charlene Funaki
Clerk to Cabinet

The image shows two handwritten signatures in black ink. The top signature is for Billy Graham Talagi, and the bottom signature is for Charlene Funaki. Both signatures are written over two horizontal lines.