



Departure Tax Amendment Act 2025

No. 382

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An Act to amend the Departure Tax Act 1996 consequent upon the enactment of the Tax Administration Act 2025.

The Assembly enacts as follows—

1 Title

This Act is the Departure Tax Amendment Act 2025.

2 Commencement

- (1) This Act comes into force on the day after the date on which this Act becomes law in accordance with Article 34 of the Constitution.
- (2) The Act applies from the application date of the Tax Administration Act 2025 under section 2(2) of that Act.

3 Principal Act amended

This Act amends the Departure Tax Act 1996

4 Section 4 amended (Collection of departure tax)

Section 4 is amended—

- (a) by repealing subsections (5) and (6); and
- (b) by inserting the following new subsection after subsection (4)—

“(5) A carrier must, by the 20th day of each month—

- (a) furnish a departure tax return; and
- (b) pay to the Financial Secretary, without any deduction, the departure tax collected for international travel completed in the immediately preceding month.”.

5 Repealed sections

Sections 5, 5A, and 6 are repealed.

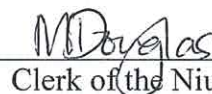
I, Hima Douglas, Speaker of the Niue Assembly, certify that the requirements of Article 34 of the Niue Constitution have been complied with.

SIGNED AND SEALED at the Assembly Chambers this 1st day of December 2025.



Speaker of the Niue Assembly

COUNTERSIGNED in the presence of the Speaker



Clerk of the Niue Assembly



This Act is administered by the Department of Finance and Planning.

This Act was passed by the Niue Assembly on the 27th day of November 2025.
