



DEPARTURE TAX REGULATIONS 2020

No. 2020/01

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 2020.

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 who is between 2 and 12 years of age.

“diplomat” means any person who has been 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;
- (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 another 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 2020.

4 Exemptions

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

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- (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; and
- (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\$150, unless exempted under regulation 4.

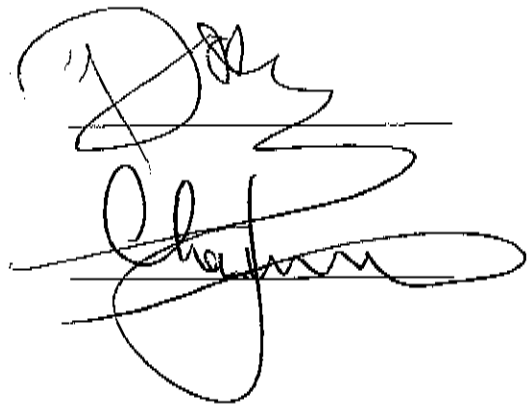
6 **Revocations**

The Departure Tax Regulations 2017 are revoked.

Approved by the Cabinet of Ministers at the Cabinet Chambers, Fale Fono,
Alofi this 4 day of February 2020.

Signed by Hon. Sir Toke Tufukia Talagi
Premier

Countersigned by Charlene Funaki
Clerk to Cabinet

The image shows two handwritten signatures in black ink. The top signature is more complex and stylized, while the bottom signature is more fluid and cursive. Both signatures are written over a horizontal line.

These regulations are administered by the Department of Treasury.
These regulations were made on the 4 day of February 2020.



KO E TAU LĀ FAKATUFONO KE LATA MO E TUKUHAU FANO FENOGA 2020

Numela 2020/01

MUITUA ke he Matakupu 3 mo e Matakupu 7 he Fakatufono tohi 1996 ke lata mo e Tukupū Fano Fenoga, kua talia mo e fakamooli he Fono Ikipule e tau Lā fakatufono tohi nai:

1. Higoa

Hanai e tau la fakatufono he 2020 ke lata mo e Tukupū Fano Fenoga

2. Fakamaamaaga

Ke lata ia mo e tau la fakatufono nai;

“Ko e Fakatufono tohi” kakano ko e Fakatufono tohi ke lata mo e Tukupū Fano Fenoga he 1996.

“ko e puhala fano fenoga” kakano ko e tagata ne maeke ke uta po ke fakafano ke he tau motu i fafo i Niue e tau tagata o fenoga po ke tau koloa, ti putoia ai e eiseri he puhala fano fenoga.

“ko e tama” kakano ko e tama ne kua katoa 2 e tau he moui mo e tau fanau oti he vahālototo hoko atu ke katoa e 12 e tau tau moui.

“hukui fakatufono he taha kautū” kakano ko ia e taha tagata ne kua kotofa he ha kautū i fafo i Niue ke eke mo hukui he kautū ia i Niue, ti ko ia foki ne kua talia he Fakatufono Niue tuga he Fakatufono-tohi he 1968 ma e Tonuhia ke he Tau Fakaatāina he Hukui he ha Kautū mo e ha Matakau he Lalolagi kua fai Mavehega Fakafetui mo e taha Kautū.

“ko e tama mukemuke” kakano ko e tama ne nakai la katoa e 2 e tau tau he moui”.

“ko e tagata fano fenoga ne nakai hau ke nofo he motu” kakano ko e tagata fano fenoga ne kua putoia ke he tau talahauaga nai;

- (i) Nakai fano kche mai he malē vakalele po ke vakatoga;
- (ii) Kua maeke ke fano kehe mai he malē vakalele po ke vakatoga ha kua fai lekua e fenoga ha kua malona e vakalele po ke vakatoga po ke ha lekua kua nakai fai mena e tagata fano fenoga ke fai lagomatai po ke taute ti pihia foki mo e tau ekegahua he tau puhala fano fenoga ia; po ke

- (iii) Kua nofo fakakū i Niue ke maeke ke kumi taha puhala foki ke tuku fenoga, ke he taha motu kehe ka e nakai ko e motu ne toka e ia, mo e fano kehe mai i Niue ato katoa e 24 e tulā tali he hoko mai.

3. Magaaho ka fakagahua

To fakagahua e tau lā fakatufono he Aho 1 ia Iulai 2020.

4. Ko lautolu kua nakai aofia ke totogi tukuphau fano fenoga

(1) Hanai a lautolu kua nakai aofia ke totogi tukuphau fano fenoga -

- (a) Ko lautolu oti ne kauvaka ke he tau vakalele po ke vakatoga he ha vakalele po ke vakatoga ne mahani ke fenoga mai ki Niue, po ke ha vakalele tau po ke vakatoga tau, po ke ha vakalele mo e vakatoga fenoga ahiahi he taha kautū po ke vakalele mo e ha vakatoga kua fai laiseni lau pasese poke lau koloa;
- (e) ko lautolu e tau fanau kua putoia ki ai e fakamaamaaga 'tama mukemuke' mo e 'tama'.
- (i) Ko e ha Hukui he taha kautū ne kua talia he Fakatufono Niue ke he kotofaaga; mo e
- (o) Ko e ha tagata ne hoko mai he vakalele po ke vakatoga ne nakai hau ke nofo he motu.

5. Ko e Tukuphau fafati

Ko e Tukuphau kua fafati ke totogi he tau tagata tukufenoga ke toka a Niue he vakalele po ke vakatoga ko e \$150, munitua ke he matakupu 3 he Fakatufono tohi, kae nakai fai totogi e lautolu kua putoia ke he Lā Fakatufono numela 4.

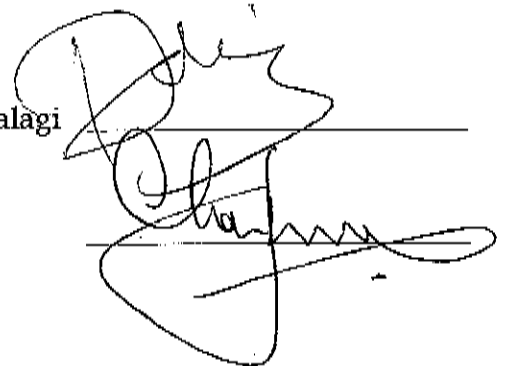
6. Kua uta kehe

Kua uta kehe e tau Lā Fakatufono Tukuphau Fano Fenoga 2017.

Approved he Fono Ikipule he poko Fono he tau Ikipule, Fale Fono i Alofi he aho 4 he mahina ha *Fequali* 2020.

Fakamooli he matalima tohi he Lilifu Toke Tufukia Talāgi
Palemia

Fakamooli foki he matalima tohi Charlene Funaki
Tohi Kupu he Fono Ikipule



To fakagahua ai he Faahi Gahua Tanaki Tupe e tau Lā Fakatufono nei.
Fakamooli ai he aho 4 he mahina ha *Fequali* 2020.