Airport Departure Tax By-Law No. 10 of 2023

Malampa Provincial Government Council

The Malampa Provincial Government Council has established the **Airport Departure Tax By-Law No. 10 of 2023** under the Decentralization Act [CAP 230]. The By-Law provides for the collection of an airport departure tax from passengers departing from domestic airports within the Malampa Provincial Government region.

Airport Departure Tax

A **VT 200 airport departure tax** applies to each passenger departing from domestic airports in Malampa Province, including:

- Norsup Airport
- South West Bay Airport
- Craig Cove Airport
- Olal Airport
- Ulei Airport
- Tavie Airport
- Any other designated domestic airport within Malampa Province

Exemptions

The following passengers are exempt from paying the airport departure tax:

- Children under **2 years of age**;
- Passengers in transit who have not cleared Vanuatu customs and immigration;
- Aircraft crew travelling on duty, including positioning crew;
- Passengers travelling for urgent medical reasons, together with up to **two persons accompanying them**;
- Persons entitled to diplomatic privileges and immunities under Vanuatu law;
- Passengers travelling on aircraft undertaking technical, meteorological, humanitarian, search and rescue operations;
- Passengers travelling on aircraft used for military, diplomatic or ceremonial purposes by the government of any country;
- Passengers departing after an aircraft has returned to or landed at an airport due to an emergency or technical reasons; and
- Officials of the Malampa Provincial Government Council.

Payment and Collection

The aircraft owner or charterer is responsible for paying the airport departure tax to an authorised officer of the Council at the airport immediately before departure.

Until the Malampa Provincial Government Council is able to collect the tax directly, passengers are required to pay the airport departure tax to the **Director of the Department of Civil Aviation on a monthly basis**, in accordance with the By-Law.

Where an airline fails to pay the required tax within **30 days of the due date**, the Council may recover the outstanding amount as a civil debt.

Commencement

The **Airport Departure Tax By-Law No. 10 of 2023** takes effect from the date of its publication in the **Vanuatu Gazette**.

For further information regarding the Airport Departure Tax, please contact the Malampa Provincial Government Council.