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THE CIVIL AVIATION LAW

(1997 Revision)

THE AIRPORTS (SECURITY TAX) REGULATIONS

(1997 Revision)

Revised under the authority of the Law Revision Law (19 of 1975).

The Airports (Security Tax) Regulations, 1985, made the 5th February, 1985.

Consolidated with the-

The Airports (Security Tax) (Amendment) Regulations, 1990, made the 30th October, 1990.

The Airports (Security Tax) (Amendment) Regulations, 1995, made the 10th January, 1995.

Consolidated and revised this 2nd day of September, 1997.

AIRPORTS (SECURITY TAX) REGULATIONS

(1997 Revision)

ARRANGEMENT OF REGULATIONS

1. Citation
2. Definitions
3. Responsibility for payment
4. Penalty
5. Offence
6. Recovery of debt

AIRPORTS (SECURITY TAX) REGULATIONS

(1997 Revision)

1. These regulations may be cited as the Airports (Security Tax) Regulations (1997 Revision). Citation

2. In these regulations- Definitions

“airport” means an airport designated under the Airports (Designation) Regulations (1997 Revision); 1997 Revision

“carrier” means a person having a proprietary interest in an aircraft;

“outward bound aircraft” mean an aircraft about to journey from the Islands to a jurisdiction thereout; and

“traveller” means a person not under the age of twelve years, other than-

 - (a) a member of the crew of an aircraft carried thereon for the exclusive purpose of taking part in the management of its service; or
 - (b) a person specifically exempted by the Director or other officer in charge of the day-to-day administration of an airport.

3. Each carrier shall, within ten days after the last day of the month in respect of which such security tax falls due pay to the Director the sum of three dollars in respect of security tax for each traveller in an outward bound aircraft. Responsibility for payment

4. Any carrier in contravention of regulation 3 is liable to pay to the Director a sum equal to five times the security tax not collected, which amount shall be assessed by the Director whose decision shall be final. Penalty

5. Any carrier who fails to pay the Director any amount assessed under regulation 4 is guilty of an offence and liable upon summary conviction to a fine of fifty dollars and also the Court so convicting shall order payment of the amount assessed as part of the said penalty imposable. Offence

6. Any security tax due under regulation 5 is recoverable by the Director as a civil debt. Recovery of debt

Publication in consolidated and revised form authorised by the Governor in Council this 2nd day of September, 1997.

Carmena H. Parsons
Clerk of Executive Council