

Civil Aviation (Passenger Fee) Regulations 2004

GN 197/2004

THE CIVIL AVIATION ACT

Regulations made by the Minister under sections 8A and 11 of the Civil Aviation Act

1. These regulations may be cited as the **Civil Aviation (Passenger Fee) Regulations 2004**.

2. In these regulations -

"Act" means the Civil Aviation Act;

"airport operator" Deleted by [\[GN No. 189 of 2007\]](#)

"Director-General" has the same meaning as in the Mauritius Revenue Authority Act 2004.

Added by [\[GN No. 189 of 2007\]](#)

"passenger" –

(a) means any passenger leaving Mauritius by air, other than a passenger specified in the First Schedule to the Act; but

(b) does not include a passenger whose journey originally starts from Mauritius.

3. **Airlines responsible for payment of passenger fees**

The airlines or their agents shall, for the purposes of section 8A of the Act, pay to the Director General the passenger fee.

Amended by [\[GN No. 189 of 2007\]](#)

4. **Recovery of passenger fees**

The airlines or their agents may recover the passenger fee from every passenger in respect of whom it is payable-

(a) at the time of the issue to any passenger of his travel ticket, whether electronic or otherwise;

(b) on the confirmation or reconfirmation of a reservation already held by any passenger; or

(c) at any time before the passenger leaves Mauritius.

5. Every airline or the agent of the airline shall, not later than 30 days after the end of every month, remit the passenger fee on the basis of the number of passengers departing by each air flight during that month together with a statement certifying the class, category and number of passengers in respect of that air flight.

Amended by [\[GN No. 189 of 2007\]](#)

6. **Repealed by [\[GN No. 66 of 2011\]](#)**

Amended by [\[GN No. 189 of 2007\]](#)

- 6A. Any passenger fee not remitted to the Accountant-General in respect of any month preceding December 2007 shall, on 15 January 2008, be deemed to be due for remittance to the Director-General.

Added by [\[GN No. 189 of 2007\]](#)

7. These regulations shall come into operation on 20 January 2005.

Made by the Minister on 30 November 2004,