

Civil Aviation (Passenger Solidarity Fee) Regulations 2006

GN 140/2006

THE CIVIL AVIATION ACT

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

1. These regulations may be cited as the **Civil Aviation (Passenger Solidarity Fee) Regulations 2006**.

2. In these regulations -

"Act" means the Civil Aviation Act;

"airport operator" **Deleted by [\[GN No. 190 of 2007\]](#)**

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

Added by [\[GN No. 190 of 2007\]](#)

3. The airlines shall, for the purposes of section 8B of the Act, pay to the Director General the passenger solidarity fee in respect of travel tickets issued on or after 29th October 2006.

Amended by [\[GN No. 190 of 2007\]](#)

4. The airlines or their agents may recover the passenger solidarity fee from every passenger -

(a) at the time of issue to any passenger of his travel ticket;

(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. **Repealed by [\[GN No. 190 of 2007\]](#)**

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

Amended by [\[GN No. 190 of 2007\]](#)

7. Any passenger solidarity 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.

Amended by [\[GN No. 190 of 2007\]](#)

Made by the Minister on 27th day of September, 2006.