



*Unofficial translation of the*

**SECOND AMENDMENT TO THE  
AIRPORT TAXES AND FEES  
REGULATION**

**2024/R-110**

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## SECOND AMENDMENT TO THE AIRPORT TAXES AND FEES REGULATION

The Airport Taxes and Fees Regulation (Regulation Number 2017/R-11) shall be amended as follows:

1. Insert a subsection after Section 10(c) of the aforementioned Regulation as follows:

10. (d) Notwithstanding subsection (c), Airport Development Fee shall be collected from passengers who purchase their tickets or change their travel dates on or after 1 December 2024 for travel on or after 1 December 2024, at the rates specified in Section 3(a)(3) of the Act.

2. Insert a subsection after Section 10-1(b) of the aforementioned Regulation as follows:

10-1. (c) Notwithstanding anything to the contrary in this Regulation, Departure Tax shall be collected from passengers who purchase their tickets or change their travel dates on or after 1 December 2024 for travel on or after 1 December 2024, at the rates specified in Section 2-1(a)(2) of the Act.

3. Amend Section 12-3(b) of the aforementioned Regulation as follows:

12-3. (b) Where subsection (a) applies, if the amount of tax charged to the passenger is more than the required amount, the amount of tax so charged in excess shall be treated in accordance with Section 8-1 of the Act.

4. Repeal subsection 12-3(c) of the aforementioned Regulation:

12-3. (c) (Repealed)

5. Amend Section 18 of the aforementioned Regulation as follows:

**Refunds in respect  
of Airport Taxes  
and Fees charged in  
violation of the Act**

18. (a) If an amount which has been paid to MIRA pursuant to Section 8-1(a) of the Act or Section 12-3(b) of this Regulation is later refunded to the passenger, the registered person may claim back such amount from MIRA by including the amount in the Airport Taxes and Fees return applicable to the period during which the amount is paid back to the passenger.
- (b) In refunding any credit amounts arising from the inclusion of an amount in the Airport Taxes and Fees return pursuant to subsection (a), the provisions of the Tax Administration Regulation (Regulation number 2013/R-45) shall apply.

6. This Regulation shall have effect from the date of its publication in the Government Gazette.