

## THE AIR PASSENGER TAX ACT, 1970

No. 21 of 1970

*Date of Assent: 18th November, 1970*

*Date of Commencement: 20th November, 1970*

### An Act of Parliament to impose a tax on passengers departing by air from Kenya, and for matters incidental thereto

ENACTED by the Parliament of Kenya as follows:—

1. This Act may be cited as the Air Passenger Tax Act, 1970. Short title.
  
2. In this Act, unless the context otherwise requires— Interpretation.
  - “airline” means any undertaking whose business includes the carriage by air of passengers for hire or reward;
  - “airport” means Embakasi Airport, Nairobi, Wilson Airport, Nairobi, Port Reitz Airport, Mombasa, Malindi Airport and Kisumu Airport;
  - “collection agent” means an officer, servant or agent of an airline;
  - “the Minister” means the Minister for the time being responsible for finance;
  - “passenger” does not include a member of the crew of the aircraft concerned, or of another aircraft owned, operated or managed by the airline which owns, operates or manages the aircraft concerned, when on duty;
  - “Permanent Secretary” means the Permanent Secretary to the Treasury;
  - “tax” means the air passenger tax imposed by section 3 of this Act.
  
3. (1) Subject to the provisions of this Act, there shall be paid by every passenger embarking at an airport on an external ticket an air passenger tax of ten shillings, which shall be a debt due to the Government and which shall be paid to a collection agent. Imposition of tax.
  
- (2) For the purposes of this section, “external ticket” means a ticket entitling the holder thereof to undertake a journey from an airport to some place outside Kenya whether or not there is to be a break in such journey within Kenya.

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## Exemptions.

4. (1) There shall be exempt from liability to pay tax—
- (a) any child under the age of two years;
  - (b) any passenger embarking at an airport at which he is in transit.

(2) A passenger who pays tax on the occasion of his embarkation on an aircraft which returns to the airport of embarkation without first landing at some other place, shall be exempt from tax on his embarking to resume his journey on the same or any other aircraft.

(3) For the purposes of subsection (1) of this section, a passenger is in transit at an airport if—

- (a) he disembarks at such airport from one aircraft and re-embarks there on the same or another aircraft; and
- (b) between so disembarking and re-embarking he does not leave the airport.

(4) The Minister may, by notice in the Gazette, exempt any class of persons from liability to tax.

Collection  
and payment  
of tax

5. (1) A collection agent shall collect the tax from all persons liable to pay the same embarking at an airport in an aircraft owned, operated or managed by, or on charter to, the airline of which he is an agent.

(2) Where an airline fails to ensure that any person travelling on an aircraft owned, operated, or managed by, or on charter to, such airline pays the tax to which he is liable, the airline shall be liable to pay the amount of such tax to the Government.

(3) All amounts collected by way of tax, and all amounts for which an airline is liable under subsection (2) of this section, shall be paid by the collection agent, or the airline, as the case may be, to the Permanent Secretary who shall pay the same into the Consolidated Fund.

(4) Any amount which is to be paid to the Permanent Secretary under subsection (3) of this section shall, if not so paid, be a civil debt recoverable summarily by the Government.

6. (1) Every collection agent collecting tax from a passenger shall issue and attach to that part of the ticket of the passenger which is to be retained by the passenger a receipt in such form as the Minister may approve. Receipts.

(2) Any collection agent who omits to issue a receipt in accordance with this section or in any manner delays or defers the issue of such receipt shall be guilty of an offence and liable to a fine not exceeding one thousand shillings or to imprisonment for a period not exceeding one month, or to both such fine and imprisonment.

7. Where any person liable to pay tax refuses or neglects to pay the same, any police officer and any officer, servant or agent of the airline responsible for the collection of such tax may— Power of restraint or removal.

(a) restrain that person from embarking on an aircraft; or

(b) if such person has embarked on an aircraft, require him to leave the aircraft, and if such person fails to do so within a reasonable time, may remove him from the aircraft,

and in restraining or removing any such person such police officer, officer, servant or agent may use such force as may be reasonably necessary in the circumstances.

8. Any person authorized in writing in that behalf by the Permanent Secretary may, on production of his authority if so required, enter upon any premises owned, occupied or for the time being used by an airline, and may require any proper person therein to produce for his inspection all books, documents and records relating to the embarkation of passengers, and may make copies thereof or of extracts therefrom. Inspection of records.

9. Any person who obstructs any other person in the exercise of the powers conferred by section 7 or 8 of this Act upon such other person shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings or to imprisonment for a period not exceeding twelve months, or to both such fine and imprisonment. Obstruction.

10. The Minister may make regulations for the better carrying into effect of the provisions of this Act, and, without prejudice to the generality of such power for the rendering of returns by airlines or collection agents. Regulations.