THE AIR PASSENGER TAX (AMENDMENT) ACT, 1973

No. 8 of 1973

Date of Assent: 25th July, 1973

Date of Commencement: 27th July, 1973

An Act of Parliament to amend the Air Passenger Tax Act, 1970

ENACTED by the Parliament of Kenya, as follows:-

1. This Act may be cited as the Air Passenger Tax (Amendment) Act, 1973.

Short title.

2. Section 2 of the Air Passenger Tax Act, 1970, (hereinafter referred to as the principal Act) is hereby amended by the deletion of the definition of "passenger" and the substitution therefor of the following—

Amendment of section 2 of No. 21 of 1970.

"passenger" means any person who is about to board an aircraft which is owned, operated or managed by an airline, but does not include a member of the crew of that aircraft, or of another aircraft owned, operated or managed by the same airline, when on duty.

3. Section 3 of the principal Act is hereby amended—

Amendment of section 3 of No. 21 of 1970.

- (a) in subsection (1), by the deletion of the word "ticket" and the substitution therefor of the word "journey";
- (b) by the repeal of subsection (2) and the substitution therefor of the following—
 - (2) For the purposes of this section, "external journey" means a journey by an aircraft commencing at an airport and terminating at a destination outside Kenya, whether or not there is to be a break in such journey within Kenya.
- 4. Subsection (1) of section 6 of the principal Act is hereby amended by the deletion of the words "and attach to that part of the ticket of the passenger which is to be retained by the passenger" and the substitution therefor of the words "to the passenger".

Amendment of section 6 of No. 21 of 1970.