

AIRPORT TAX ACT, 1963 (ACT 209)

As amended by

AIRPORT TAX (AMENDMENT) LAW, 1985 (PNDCL 128)¹

THE AIRPORT TAX (AMENDMENT) ACT, 2001 (ACT 596)²

THE AIRPORT TAX (AMENDMENT) ACT, 2003 (ACT 638)³

ARRANGEMENT OF SECTIONS

Section

1. Imposition of airport tax.
2. Exemptions.
3. Functions of the Commissioner.
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THE TWO HUNDRED AND NINTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

THE AIRPORT TAX ACT, 1963

AN ACT to impose a tax for the use of any airport in Ghana by aircraft passengers, to provide for its collection and for matters connected therewith or incidental thereto.

DATE OF ASSENT: 3rd December, 1963

BE IT ENACTED by the President and the National Assembly in this present Parliament assembled as follows:—

Section 1—Imposition of Airport Tax.

(1) Every passenger departing from an airport in the country by aircraft shall pay to the Commissioner in respect of each flight

(a) to a destination outside the country, a tax of US\$50; and

(b) to a destination within the country, a tax of ₵10,000.

(2) 40% of payment made under subsection (1) shall be paid by the Commissioner to the Ghana Civil Aviation Authority. [As substituted by the Airport Tax (Amendment) Act, 2003 (Act 638)].

Section 2—Exemptions.

No tax shall be levied in respect of the following passengers:—

(a) a child under two years;

(b) a passenger in transit who is staying less than twenty-four hours in Ghana; and

(c) a passenger in transit who satisfies the Commissioner that he has been unavoidably delayed in Ghana.

Section 3—Functions of the Commissioner.

(1) It shall be lawful for the Commissioner to—

(a) inspect any premises for ascertaining whether the provisions of this Act are being carried out; and

(b) request in writing any person to furnish returns and other documents for the purposes of this Act.

(2) Any person who prevents the Commissioner without reasonable cause from inspecting any premises for the purposes of this Act, or who fails to furnish a return or document which he is requested to furnish by the Commissioner within the period specified in the request, or who furnishes a false or incorrect return or document, shall be guilty of an offence and shall, on summary conviction, be liable to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

Section 4—Owners of Aircraft to see that Tax is Paid.

Every person who owns, or is responsible for, an aircraft shall see to it that the tax applicable to a passenger has been paid.

Section 5—Regulations.

The Minister of Finance may make regulations for carrying out the principles and provisions of this Act.

Section 6—Penalty.

Any person who contravenes the provisions of this Act shall be guilty of an offence and shall, on summary conviction, be liable to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

Section 7—Offences by Bodies of Persons.

In the case of an offence by a body of persons—

(a) where the body of persons is a body corporate, every director and officer of the body corporate shall be deemed to be guilty of that offence; and

(b) where the body of persons is a firm, every partner of that firm shall be deemed to be guilty of that offence:

Provided that no such person shall be deemed to be guilty of the offence, if he proves that such offence was committed without his knowledge or that he exercised due diligence to prevent the commission of the offence.

Section 8—Interpretation.

In this Act, unless the context otherwise requires—

"Commissioner" means Commissioner of Income Tax or any other person authorised in that behalf by him; and

"Tax" means the tax payable under section 1.

Section 8A—Repeal.

The Airport Tax (Amendment) Law, 1985 (PNDCL 128) is repealed.. [Inserted and to be cited as the Airport Tax (Amendment) Act, 2001 (Act 596), s.2]

Section 9—Commencement of Act.

This Act shall come into force on the first day of December, 1963.