

**ACT 209**  
**AIRPORT TAX ACT, 1963**

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**ACT 209**  
**AIRPORT TAX ACT, 1963(1)**

**AN ACT to impose a tax for the use of an airport by aircraft passengers, to provide for its collection and for related matters.**

**1. Imposition of tax**

(1) A passenger departing from an airport by aircraft shall pay to the Commissioner of the Internal Revenue Service,

- (a) in respect of each flight to a destination outside the Republic, a tax of US \$50; and
- (b) in respect of each flight to a destination within the Republic, a tax of ten thousand cedis.<sup>2(2)</sup>

(2) Forty percent of the payment made under subsection (1) shall be paid by the Commissioner to the Ghana Civil Aviation Authority.<sup>3(3)</sup>

**2. Exemptions**

Section 1 does not apply to

- (a) a child under two years,
- (b) a passenger in transit who is staying less than twenty-four hours in the Republic, and
- (c) a passenger in transit who the Commissioner is satisfied has been unavoidably delayed in the Republic.

**3. Functions of the Commissioner**

(1) The Commissioner may

- (a) inspect any premises for ascertaining whether this Act is being complied with, and
- (b) request in writing that a person furnish returns and any other documents for the purposes of this Act.

(2) A person commits an offence and is liable on summary conviction to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding twelve months, or to both the fine and the imprisonment, if that person

- (a) prevents the Commissioner, without reasonable cause, from inspecting any premises for the purposes of this Act,
- (b) fails to furnish a return or document which the Commissioner requests that person to furnish within the period specified in the request, or
- (c) furnishes a false or an incorrect return or document.

#### **4. Responsibility for payment of tax**

A person who owns or is responsible for an aircraft shall ensure that the tax applicable to a passenger is paid.

#### **5. Regulations**

The Minister responsible for Finance may, by legislative instrument, make Regulations for carrying this Act into effect.

#### **6. Penalty**

A person who contravenes a provision of this Act, other than a provision of section 3, commits an offence and is liable on summary conviction, to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding twelve months or to both the fine and the imprisonment.

#### **7. Offences by bodies of persons**

(1) Where an offence is committed by a body of persons,

- (a) in the case of a body corporate, every director and officer of the body corporate shall be deemed to have committed that offence, and
- (b) in the case of a firm every partner of that firm shall be deemed to have committed that offence.

(2) A person shall not be convicted of an offence under subsection (1) if it is proved that the offence was committed without the knowledge of that person or that due diligence was exercised to prevent the commission of the offence.

#### **8. Interpretation**

In this Act, unless the context otherwise requires,

“**airport**” means an airport in the Republic;

“**Commissioner**” means the Commissioner of the Internal Revenue Service or any other person

authorised in that behalf by the Commissioner;

“**tax**” means the tax payable under section 1.

## **9. Commencement**

*Omitted.4(4)*

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## Endnotes

### **1 (Popup - Footnote)**

1. The Act was assented to on 3rd December 1963.

### **2 (Popup - Footnote)**

2. Amended by section 1 of the Airport Tax (Amendment) Law, 1985 (P.N.D.C.L. 128), and further amended by section 1 of the Airport Tax (Amendment) Act, 2001 (Act 596).

### **3 (Popup - Footnote)**

3. [Subsection \(2\)](#) of [section 1](#) inserted by the Airport Tax (Amendment) Act, 2001 (Act 596) and amended by the Airport Tax (Amendment) Act, 2003 (Act 638).

### **4 (Popup - Footnote)**

4. [Section 9](#) provided for 1st December, 1963 as the commencement date of the Act.