ENGLISH-SPEAKING AFRICAN COUNTRIES

A survey of the available laws and regulations of the following countries did not reveal the existence of an emigration tax or exit tax law: Botswana, Ethiopia, The Gambia, Ghana, Kenya, Liberia, Malawi, Mauritius, Nigeria, South Africa, Swaziland, Uganda 1/ and Zambia. Some countries, such as Liberia, have established passport fees by statute. 2/ Other countries have statutes governing the issuance of travel documents or passports, with fee-setting authority delegated to a cabinet minister. Ethiopia and Mauritius follow this pattern. 3/ Another requirement, established by Kenya, compels all persons departing the country to fill out forms declaring certain information as requested. 4/ In no case is there a high or confiscatory passport or travel document fee.

1/ Decrees affecting the property of Uganda's departing Asians, while not expressed in terms of a tax, probably had the same effect upon those persons. See The Exchange Control Act (Amendment) Decree, 1972; the Declaration of Assets (Non-Citizen Asians) Decree, 1972, as amended; the Properties and Businesses (Acquisition) Decree, 1972.

2/ An Act to Amend the Foreign Relations Law to Increase the Fee for Passport, Acts Passed by the Legislature of Liberia during the session 1960-1961, p. 24.

3/ Ethiopia. Proclamation No. 271 of 1969, Negarit Gazeta, 28th year - No. 25 (July 22, 1969), pp. 205-214; Mauritius. Government Notice No. 92 of 1969, Regulations made by the Minister under section 14 of the Passports Act, 1968, A Collection of Proclamations and Government Notices, 1969, pp. 116-117.

4/ Cap. 172, Laws of Kenya, (looseleaf), Vol. III, p. 21.

Malawi requires that no male adult leave the country without a valid identity certificate in the prescribed form, issued by competent authority. In the case of females and juveniles, traveling permits are required.[5] South Africa requires a permit to leave the country permanently, and the permit is endorsed accordingly.[6]

Nigeria has established a government policy requiring the deposit of a repatriation fee to guarantee a departing individual a means of return at other than government expense.[7]

5/ Cap. 56:02, Laws of Malawi (looseleaf), Vol. VIII, pp. 2-3.

6/ Departure From the Union Regulation Act, No. 34 of 1955, Statutes of the Republic of South Africa (looseleaf), Vol. 16, pp. 151-155(1).

7/ Nigerian repatriation fee is U.S. $456.00, per Mr. Aduna, Nigerian Embassy, Washington, D.C., February 20, 1973.

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FRENCH AND ITALIAN-SPEAKING COUNTRIES
OF SUB-SAHARAN AFRICA

A search of available pertinent legal sources on emigration, exit visas, passports, taxes and various fees from French and Italian-speaking countries of Sub-Saharan Africa indicates that the laws of these countries do not include provisions for exit taxes imposed on persons emigrating from those states.

The search covered the laws of the following countries: Burundi, Cameroon, the Central African Republic, Chad, Congo (Brazzaville), Dahomey, Gabon, Guinea, Ivory Coast, Malagasy, Mali, Mauritania, Niger, Rwanda, Senegal, Somalia, Togo, Upper Volta and Zaire.

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IRAN

In the legislation of Iran, enacted over the last ten years, there is no law which deals specifically with emigration taxes. Exit fees, however, are covered in the regulations of the Passport Offices, which are not available to us. Concerning these fees, however, the Area Handbook for Iran, 1971, DA Pam. No. 550-68, p. 532, says, "People leaving the country, with the exception of students leaving to study at higher educational institutions abroad and businessmen on official trips, must pay an exit tax of Rls. 10,000."[1/]

1/ Rls. 10,000 is equivalent to U.S. $130.00

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ISRAEL

Israel does not have a special emigration law or any provisions concerning restriction on emigration or the levying of an exit tax strictly on emigration.

However, the Passports Law of 1952[1] provides for certain restrictions and the Foreign Travel Tax Law of 1951[2] imposes exit taxes which do not distinguish between mere travel abroad and emigration.

Section 6(1) of the Passports Law of 1952, which is still in force in Israel, allows the Minister of Interior to deny a passport to an applicant who may intend either to emigrate or just to travel outside the country, as follows:

> The Minister [of Interior] may, at his discretion, refuse to grant...a passport....

The Foreign Travel Tax Law of 1951 charges a "foreign travel tax" on the acquisition of travel tickets. According to section 3(a) of this Law, which was amended in 1953,[3] 1961,[4] 1962,[5] and 1969:[6]

1/ *Laws of the State of Israel*, Vol. 6, 1951-52, pp. 76-77.

2/ *Ibid.*, Vol. 5, 1950-51, pp. 12-15.

3/ *Ibid.*, Vol. 7, 1952-53, p. 85.

4/ *Ibid.*, Vol. 15, 1960-61, p. 49.

5/ *Ibid.*, Vol. 16, 1961-62, pp. 28-29.

6/ *Ibid.*, Vol. 23, 1968-69, p. 151.

> The rate of the tax to be charged on the acquisition of the different kinds of travel tickets shall be prescribed by the Minister of Finance, with the approval of the Finance Committee of the Knesset,7/ by order, published in Reshumot.8/

Section 3(b) of the same Law fixes the taxes on a percentage basis and adds a specific amount to be charged to travelers in general, as follows:

> The tax shall be fixed at a percentage of the price of the travel ticket, but shall not exceed 100 percent of the amount of the price of the ticket with an addition of 350 pounds.9/

7/ The National Legislature.

8/ The Official Gazette.

9/ One Israeli pound is equivalent to approximately U.S. $0.24.

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MIDDLE EASTERN COUNTRIES

A search of legal sources available in this Division on Egypt, Iraq, Lebanon and Syria indicates that no extraordinary emigration or passport fees are imposed on persons leaving the country.

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NORTH AFRICAN COUNTRIES

A search of available legal sources on the North African countries has yielded the following information.

Algeria and Morocco do not have any exit tax imposed on people who want to leave the country. These countries have a regular passport fee ranging approximately from U.S. $10.00 to $18.00.

As a result of a telephone conversation with the individual in charge of passports at the Tunisian Embassy, it was learned that Tunisia does not have any unusual fees or monetary restrictions imposed on citizens leaving the country, and charges only a nominal fee for passports.

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TURKEY

Turkey does not have emigration laws or provisions concerning restrictions on emigration. Admissions and exits are regulated by the Law of Passports,[1/] which provides certain restrictions which allow the government to deny a passport to an applicant without distinction being made between emigration and mere travel abroad.

These restrictions are found in the following two articles of the Law of Passports:

> Article 22: Conditions prohibiting the grant of a passport.
>
> Passports are not granted to persons who are under general security surveillance, whose travel abroad is prohibited by the courts, who can not prove they have convenient means of living abroad, whose exit from the country is prohibited by the Ministry of the Interior because their departure from the country may endanger the national security, and whose tax payments are in arrears.
>
> Article 23: Limitation or prohibition of foreign travel of Turkish nationals.
>
> The Council of Ministers may partly or completely forbid Turkish nationals to go to foreign countries if there is danger of war or if there are exceptional circumstances which may endanger the security or the health situation of the country.

There is no exit tax in Turkey. However, Article 110 of the Financing Law,[2/] which amends the provisions concerning passport fees,

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1/ Law No. 5682 of July 15, 1950, T.C. Resmî Gazete (Turkish Official Gazette), No. 7564 of July 24, 1950.

2/ Law No. 1318 of July 29, 1970, T.C. Resmî Gazete (Turkish Official Gazette), No. 13575 of August 10, 1970.

mentioned in the Law of Fees,[3] charges substantial sums as passport fees. The fee of a passport valid for three months is 500 TL (Turkish Lira); for six months is 750 TL; for one year is 1,000 TL; and for a period of more than one year up to two years, the fee ranges from 1,000 TL to 1,500 TL.[4] In case of extension for the same period of time, the fee to be charged is half of the regular fee.

3/ Law No. 492 of July 2, 1964, T.C. Resmî Gazete, (Turkish Official Gazette), No. 11756 of July 17, 1964.

4/ 100 TL is approximately equivalent to U.S. $7.14.

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