



FIJI TAX TRIBUNAL

# Interim Decision

**Title of Matter:** A NADI SUPERMARKET OWNER (Applicant)  
V  
FIJI REVENUE AND CUSTOMS SERVICES (Respondent)

**Section:** Section 82 *Tax Administration Act 2009*

**Subject:** Application for review of tax decision

**Matter Number(s):** VAT Action No 02 of 2018

**Appearances:** Mr P Kumar, Patrick Kumar Lawyers for the Applicant  
Mr E Qalo, FRCS Legal Unit for the Respondent

**Date of Hearing:** 16 July 2019

**Before:** Mr Andrew J See, Resident Magistrate

**Date of Decision:** 11 December 2019

---

**KEYWORDS: Value Added Tax Act 1991; Section 21(b) *Tax Administration Act 2009* Onus of proof in proceeding; Incomplete evidence.**

[1] The Applicant Taxpayer filed an application for review in this Tribunal on 15 July 2018. At the heart of the application is the objection decision taken by the Revenue Service, disallowing claims previously made as part of the Value Added Tax (VAT) self-assessed returns for the periods: April to June 2014; January to December 2015; January to September 2016 and January to March 2017.

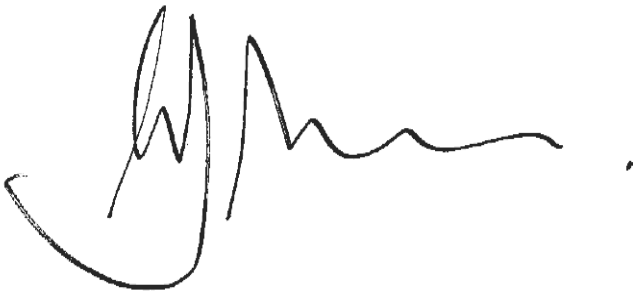
[2] During the course of these proceedings, the Tribunal has had the benefit of hearing the case of the Taxpayer, through the giving of his own evidence and that of his accountant. The Respondent has also relied on the evidence given by two of its investigating officers.

[3] The Tribunal is not satisfied with the quality of the evidence that has been provided, nor the precision by which it has been presented. This is particularly the case, given that the Taxpayer seeks as part of its relief that “every Tax Invoice presented by (the Taxpayer) be revised and reconsidered”.

[4] On the basis that the Tribunal is not satisfied with the evidence before it, the Taxpayer and his accountant will be recalled to give evidence. The Taxpayer must bring with him his reading glasses, so he can read the documents before the Tribunal. In addition, the Respondent shall be required to produce a table of the relevant invoices that have been disallowed, with a coinciding column identifying why in each case, the invoice has been disallowed.

[5] That document shall be the starting point for the taking of further evidence in these proceedings.

[6] In addition, the Taxpayer will be required to provide to the Respondent, the contact details of all persons responsible for the issuing of the invoices in dispute, in such cases where the Revenue Service alleges that those documents have been falsely issued. Some or all of those persons identified, may be required to give evidence to substantiate the authenticity of the invoices so produced. The matter will be relisted on 3 February 2020 in Lautoka for further review.



**Mr Andrew J See**  
**Resident Magistrate**