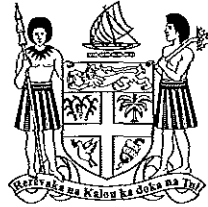


**ACT NO. 2 OF 2014**

I assent.

E. NAILATIKAU  
President

[15 December 2014]

**AN ACT****TO AMEND THE SERVICE TURNOVER TAX DECREE 2012**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

1. This Act may be cited as the Service Turnover Tax (Budget Amendment) Act 2014 and shall come into force on 1st January, 2015.

*Schedule amended*

2. The Schedule to the Service Turnover Tax Decree 2012 is amended—

(a) by deleting paragraph 3 and substituting the following—

“3. Provision of meals or beverages, and any other services in a licensed bar.

For the purpose of this paragraph, “bar” includes any club.”;

(b) in paragraph 9 by inserting “hired cars or” before “rental”;

(c) in paragraph 11 by deleting “for consumption on the premises of” and substituting “by”; and

- (d) in paragraph 12 by inserting “, except for medical or natural disaster relief evacuation services” after “\$300,000”.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.