

EXTRAORDINARY



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GOVERNMENT OF FIJI

TAX ADMINISTRATION (AMENDMENT) DECREE 2012
 (DECREE No. 9 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO AMEND THE TAX ADMINISTRATION DECREE 2009

Short title and commencement

1.— (1) This Decree may be cited as the Tax Administration (Amendment) Decree 2012 and shall be deemed to have come into force on 1st January, 2012.

(2) The Tax Administration Decree 2009 shall be referred to as the “Decree”.

Section 2 amended

2. Section 2 of the Decree is amended by—

- (a) deleting the definitions of “Hotel Turnover Tax Act” and “HTT”;
- (b) inserting the following new definitions in the correct alphabetical order—
 - “Fringe Benefit Tax” means the Fringe Benefit Tax imposed under the Fringe Benefit Tax Decree;
 - “Fringe Benefit Tax Decree” means the Fringe Benefit Tax Decree 2012;
 - “Service Turnover Tax Decree” means the Service Turnover Tax Decree 2012;
 - “STT” means Service Turnover Tax imposed under the Service Turnover Tax Decree;”

Section 22 amended

3. Section 22 of the Decree is amended in subsection (3) (d) by deleting—

- (a) “hotel turnover tax” and substituting “Service Turnover Tax”; and
- (b) “Hotel Turnover Tax Act” and substituting “Service Turnover Tax Decree”.

Section 27 amended

4. Section 27 of the Decree is amended—

- (a) in subsection (1) (c) by deleting “or”;
- (b) in subsection (1) (d) by deleting “.” and substituting “;”;
- (c) inserting the following new paragraphs after subsection (1) (d)—
 - “(e) holds money that is deposited to the credit of a taxpayer, including money held in a joint bank account in the name of the taxpayer and one or more persons, provided that the source of income is determined to be the income of the taxpayer; or
 - (f) holds money that is deposited by the taxpayer but credited to the bank account of another person, provided the source of income is determined to be the income of the taxpayer.”

Section 32 amended

5. Section 32 of the Decree is amended—
- (a) in subsection (1) (a) by deleting “Hotel Turnover Tax Act” and substituting “Service Turnover Tax Decree”;
 - (b) in subsection (1) (a) by inserting "or section 19 of the Fringe Benefit Tax Decree" after "or";
 - (c) in subsection (1) (b) “hotel turnover tax” and substituting “Service Turnover Tax”; and
 - (d) in subsection (1) (b) by inserting ", Fringe Benefit Tax" after "Service Turnover Tax".

Section 42 amended

6. Section 42 of the Decree is amended by deleting in subsection (2) “HTT” and substituting “STT”.

Section 43 amended

7. Section 43 of the Decree is amended—
- (a) in subsection (1) (a) by deleting “or”;
 - (b) renumbering paragraph (b) as paragraph “(c)”;
 - (c) by inserting the following new paragraph (b) after paragraph (a)—
 - “(b) subject to paragraph (a), failure to file a tax return by the due date for which tax is payable, a penalty of 5% of the amount of tax payable for each month of default; or”

Section 44 amended

8. Section 44 of the Decree is amended by—
- (a) renumbering subsection “(3)” as subsection “(4)”;
 - (b) inserting the following new subsection (3) after subsection (2)—
 - “(3) A taxpayer who fails to comply with subsection (2) shall pay a penalty of 5% of the amount of unpaid tax for each month of default.”

Section 49 amended

9. Section 49 of the Decree is amended by deleting in subsection (1)—
- (a) “not exceeding \$1,000” and substituting “not less than \$10,000”; and
 - (b) “3 months” and substituting “12 months”.

Section 50 amended

10. Section 50 of the Decree is amended by deleting in subsection (1)—
- (a) “not exceeding \$5,000” and substituting “not less than \$15,000”; and
 - (b) “6 months” and substituting “12 months”.

Section 51 amended

11. Section 51 of the Decree is amended by deleting—
- (a) “not exceeding \$5,000” and substituting “not less than \$15,000”; and
 - (b) “6 months” and substituting “12 months”.

Section 52 amended

12. Section 52 of the Decree is amended in—
- (a) subsection (1) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”;
 - (b) subsection (3) by deleting—
 - (i) “not exceeding \$1,000” and substituting “not less than \$10,000”; and
 - (ii) “3 months” and substituting “12 months”; and

- (c) subsection (4) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”.

Section 53 amended

- 13. Section 53 of the Decree is amended by deleting in subsection (1)—
 - (a) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (b) “12 months” and substituting “24 months”.

Section 54 amended

- 14. Section 54 of the Decree is amended by deleting—
 - (a) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (b) “12 months” and substituting “24 months”.

Section 56 amended

- 15. Section 56 of the Decree is amended by deleting—
 - (a) “not exceeding \$5,000” and substituting “not less than \$15,000”; and
 - (b) “6 months” and substituting “12 months”.

Section 57 amended

- 16. Section 57 of the Decree is amended—
 - (a) in subsection (2) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”;
 - (b) in subsection (3) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”;
 - (c) in subsection (4) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”; and
 - (d) in subsection (5) by deleting—
 - (i) “not exceeding \$10,000” and substituting “not less than \$25,000”; and
 - (ii) “12 months” and substituting “24 months”.

Section 116 amended

- 17. Section 116 of the Decree is amended by deleting—
 - (a) “not exceeding \$5,000” and substituting “not less than \$50,000”; and
 - (b) “6 months” and substituting “24 months”.

Second Schedule amended

- 18. The Second Schedule of the Decree is amended in paragraph (1) by deleting in subparagraph (c) “Hotel Turnover Tax Act” and substituting “Service Turnover Tax Decree 2012”.

Third Schedule amended

- 19. The Third Schedule of the Decree is amended by deleting in paragraph (3) of Part A “Hotel Turnover Tax Act” and substituting “Service Turnover Decree”.

GIVEN under my hand this 10th day of January 2012.

EPELI NAILATIKAU
President of the Republic of Fiji