

EXTRAORDINARY



# GOVERNMENT OF FIJI GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 13

TUESDAY, 11th DECEMBER 2012

No. 142

[1477]

GOVERNMENT OF FIJI

SERVICE TURNOVER TAX (BUDGET AMENDMENT) DECREE 2012  
(DECREE NO. 75 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 the Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1. This Decree may be cited as the Service Turnover Tax (Budget Amendment) Decree 2012 and shall come into force on 1 January 2013.

*Section 5 amended*

2. Section 5 of the Service Turnover Tax Decree 2012 is amended by inserting the following new subsection after subsection (4)—

“(4A) In the case of paragraph 14 of the schedule, any person receiving rent on behalf of the owner shall be registered or deemed registered as an accountable person.”

GIVEN under my hand this 6th day of December 2012.

EPELI NAILATIKAU  
President of the Republic of Fiji