

EXTRAORDINARY



REPUBLIC OF FIJI GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 13

MONDAY, 14th MAY 2012

No. 73

[542]

GOVERNMENT OF FIJI

SERVICE TURNOVER TAX (AMENDMENT) DECREE 2012
 (DECREE NO. 43 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 SERVICE TURNOVER TAX DECREE 2012

Short title and commencement

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

(2) The Service Turnover Tax Decree 2012 shall be referred to as the “Principal Decree”.

Table of Sections amended

2. The Table of Sections of the Principal Decree is amended by—

- (a) deleting “6. Keeping of Records”;
- (b) deleting “Application” and substituting “Application of the Income Tax Act (Cap. 201)”;
- (c) renumbering the sections accordingly.

Section 1 amended

3. Section 1 of the Principal Decree is amended by deleting “on the tax years commencing” after “force”.

Section 5 amended

4. Section 5 of the Principal Decree is amended by inserting the following new subsections after subsection (4)—

“(5) Any person who, on or after 1st January, 2012, in the course of carrying out the prescribed service has reasonable grounds to believe that his or her annual gross turnover will exceed the amount specified in paragraphs 10,11,12 or 13 of the Schedule, that person shall register or be deemed registered by the Commissioner.

(6) Subject to this Decree, any accountable person registered under subsection (5) shall cease to be registered, if that accountable person has been registered for twelve consecutive months and the Commissioner is satisfied that the annual gross turnover of the prescribed service during the period of twelve months will not be more than the annual gross turnover specified in paragraphs 10, 11, 12 or 13 of the Schedule.”

Schedule amended

5. The Schedule of the Principal Decree is amended—

- (a) in paragraph 1 by inserting “any” before “other services”;
- (b) in paragraph 3 by deleting “drinks” and substituting “beverages and any other services”;
- (c) in paragraph 4 by—
 - (i) deleting “reputable”;
 - (ii) inserting “including other services” between “entertainment” and “in”;

- (d) in paragraph 10 by—
- (i) deleting “and” between “meals” and “beverages” and substituting “,”; and
 - (ii) inserting “and other services” after “beverages”;
- (e) in paragraph 11 by inserting “, beverages and other services” between “meals” and “regularly”;
- (f) in paragraph 14 by inserting “with an annual gross turnover of over \$50, 000 excluding any pre-school registered by the Ministry of Education, primary school, secondary school, the Fiji National University, Monfort Boystown, the Pacific Regional Seminary, the Pacific Theological College and the University of the South Pacific, or any other similar educational institution as approved by the Commissioner, but does not include any educational institution that is carried on for the purposes of commercial profit or gain to any proprietor, member, or shareholder ” after “guests”; and
- (g) by inserting the following new paragraph after paragraph 15—
- “16. Provision of any other services indirectly or directly provided by any of the operators listed above.”

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji