

ACT NO. 48 OF 2017

I assent.

J. K. KONROTE
President

[18 September 2017]

AN ACT**TO AMEND THE TAX ADMINISTRATION ACT 2009**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Tax Administration (Amendment) (No. 2) Act 2017.

(2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.

Section 48 amended

2. Section 48 of the Tax Administration Act 2009 is amended by—

(a) deleting subsection (2);

(b) after subsection (3), inserting the following new subsections—

“(3A) Subject to subsections (3B) and (3C), the powers conferred upon the Service to issue penalties under this Subdivision shall be in addition to any power conferred upon the Service to institute prosecution under this Act in respect of the same act or omission.

(3B) The powers of the Service to issue penalties and also to institute prosecution shall only be exercisable—

- (a) if the person derives a gross turnover equal to or exceeding \$1.5 million in a tax year; and
- (b) if the person operates a business that is a member of a prescribed group of businesses.

(3C) The Minister may by notice in the Gazette—

- (a) amend the gross turnover specified in subsection (3B)(a); and
 - (b) prescribe a group of businesses for which the Service may issue a penalty and also institute prosecution.”; and
- (c) deleting subsection (8) and substituting the following—

“(8) For the avoidance of doubt, subsection (3) does not apply to persons prosecuted by the Service under subsections (3A) and (3B).”.

Passed by the Parliament of the Republic of Fiji this 15th day of September 2017.