

ACT NO. 25 OF 2017

I assent.

J. K. KONROTE
President

[14 July 2017]

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

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Service Turnover Tax (Budget Amendment) Act 2017.

(2) This Act comes into force on 1 August 2017.

(3) In this Act, the Service Turnover Tax Act 2012 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended in the definition of “Commissioner” by deleting “and Commissioner of Inland Revenue”.

Section 3 amended

3. Section 3 of the Principal Act is amended by—

(a) in subsection (1), deleting “10%” and substituting “6%”; and

(b) in subsection (4)—

(i) deleting “10% Service Turnover Tax” and substituting “tax”; and

(ii) deleting paragraph (b) and substituting the following—

“(b) be clearly and separately shown on a tax invoice, invoice or receipt issued for the payment of any prescribed service.”.

Section 4 amended

4. Section 4 of the Principal Act is amended after subsection (3) by inserting the following new subsection—

“(4) For the purpose of ensuring that a person does not pay Service Turnover Tax more than once in relation to a prescribed service, an accountable person shall—

(a) only charge and pay the CEO the Service Turnover Tax that is payable for the prescribed service provided by the business under the responsibility of the accountable person; and

(b) not charge Service Turnover Tax for a prescribed service where Service Turnover Tax has been charged by another person with respect to the prescribed service.”.

Amendment to reference to “Commissioner”

5. The Principal Act is amended by deleting “Commissioner” wherever it appears and substituting “CEO”.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2017.