



I assent.

[L.S.]

T. U. TUIVAGA

Acting Governor-General

28th March 1985

AN ACT

TO AMEND THE ESTATE AND GIFT DUTIES ACT

[29th March 1985]

ENACTED by the Parliament of Fiji—

Short title, etc.

1.—(1) This Act may be cited as the Estate and Gift Duties (Amendment) Act, 1985.

(2) The Estate and Gift Duties Act is in this Act referred to as the Act.

Estate duty discontinued

2. Section 3 of the Act is amended by deleting the expression “every person who dies after the commencement of this Act” and substituting the expression “every person who died after the commencement of this Act but before 12 September 1984”.

Gift duty discontinued

3. Section 32 of the Act is repealed and replaced by the following section—

“Liability for Gift Duty

32.—(1) Subject to the exceptions provided for in this Act, a duty (in this Act referred to as gift duty) shall be chargeable in respect of every gift made after the commencement of this Act but before 12 September 1984.

(2) Nothing in this Act shall apply to any gift made on or after 12 September 1984.”

Transitional

4. Subsection (5) of section 28 of the Act is repealed and replaced by the following—

“(5) Subject to subsection (6), no administrator shall be exempt from the requirements of this section on the ground that no estate duty is payable, and this section shall be complied with in respect of the estate of any person who died on or after 12 September 1984 as if the imposition of estate duty had not been discontinued in respect of such estate.

(6) The Minister may by Order prescribe a date or dates from which the provisions of this section and sections 29, 30 and 31, or any part thereof, shall cease to be in force in respect of the estate of any person who died on or after 12 September 1984.”

Passed by the House of Representatives this twenty-seventh day of February, in the year of our Lord one thousand, nine hundred and eighty-five.

Passed by the Senate this twentieth day of March, in the year of our Lord one thousand, nine hundred and eighty-five.