

ACT NO. 27 OF 2017

I assent.

J. K. KONROTE
President

[14 July 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 (Budget Amendment) Act 2017.

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

(3) In this Act, the Tax Administration Act 2009 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended by inserting the following new definition—

““Environment and Climate Adaptation Levy” means the Environment and Climate Adaptation Levy payable under the Environment and Climate Adaptation Levy Act 2015 and the Superyacht Charter Act 2010;”.

Section 22 amended

3. Section 22(3) of the Principal Act is amended by—

(a) in paragraph (c), deleting “or”;

- (b) in paragraph (d)—
 - (i) deleting “service turnover tax” and substituting “STT”; and
 - (ii) deleting “,” and substituting “; ”; and
- (c) after paragraph (d), inserting the following new paragraphs—
 - “(e) Environment and Climate Adaptation Levy; or
 - (f) Airport Departure Tax,”.

Section 32 amended

- 4. Section 32(1) of the Principal Act is amended by—
 - (a) in paragraph (a), after “Service Turnover Tax Act 2012,” inserting “or the Environment and Climate Adaptation Levy Act 2015, or the Superyacht Charter Act 2010, or the Airport Departure Tax Act 1986,”; and
 - (b) in paragraph (b), deleting “service turnover tax,” and substituting “STT, Environment and Climate Adaptation Levy, Airport Departure Tax,”.

Section 35 amended

- 5. Section 35 of the Principal Act is amended by—
 - (a) in subsection (1)—
 - (i) in paragraph (d), deleting “and”;
 - (ii) in paragraph (e), deleting “.” and substituting “; and”;
 - (iii) after paragraph (e), inserting the following new paragraph—
 - “(f) may, so far as is reasonably necessary for the purposes in the preceding paragraphs, break open any door, window or container and force and remove any other impediment or obstruction, provided that entry shall not be made at night except in the company of a police officer.”; and
 - (b) after subsection (3), inserting the following new subsection—
 - “(3A) Without prejudice to any other power under any tax law, where the CEO or authorised tax officer declares on oath before a Magistrate that he or she has reasonable grounds to exercise the powers under subsection (1), the Magistrate may by warrant under his or her hand, authorise the CEO or authorised tax officer to exercise the powers under subsection (1) with such force as may be necessary, by day or by night.”.

Section 48A amended

- 6. Section 48A of the Principal Act is amended by—
 - (a) deleting “1 January 2016” wherever it appears and substituting “1 January 2018”; and

- (b) in subsection (1) in the definition of “amnesty period”, deleting “15 October 2015” and substituting “31 December 2017”.

Section 48C amended

7. Section 48C of the Principal Act is amended by—

- (a) deleting “1 November 2015” wherever it appears and substituting “1 July 2017”;
- (b) in subsection (1) after “1 July 2017”, inserting “or who has filed a tax return but wishes to make an amendment to the tax return so filed in order to pay the correct chargeable taxes”; and
- (c) in subsection (2)—
 - (i) in the definition of “amnesty period”, deleting “6 November 2015 to 31 December 2015” and substituting “30 June 2017 to 31 December 2017”; and
 - (ii) deleting the definition of “qualifying person” and substituting the following—
 - ““qualifying person” means a person—
 - (a) who is a tax resident and Fijian citizen;
 - (b) who is required to file a tax return under any tax law; and
 - (c) whose annual gross turnover is less than \$1.5 million.”.

Section 49 amended

8. Section 49(1) of the Principal Act is amended by—

- (a) deleting “\$10,000” and substituting “\$25,000”; and
- (b) deleting “12 months” and substituting “10 years”.

Section 50 amended

9. Section 50(1) of the Principal Act is amended by—

- (a) deleting “\$15,000” and substituting “\$25,000”; and
- (b) deleting “12 months” and substituting “10 years”.

Section 51 amended

10. Section 51 of the Principal Act is amended by—

- (a) deleting “\$15,000” and substituting “\$25,000”; and
- (b) deleting “12 months” and substituting “10 years”.

Section 52 amended

11. Section 52 of the Principal Act is amended by—

- (a) in subsection (1), deleting “24 months” and substituting “10 years”;
- (b) in subsection (3)—
 - (i) deleting “\$10,000” and substituting “\$25,000”; and
 - (ii) deleting “12 months” and substituting “10 years”; and
- (c) in subsection (4), deleting “24 months” and substituting “10 years”.

Section 53 amended

12. Section 53(1) of the Principal Act is amended by deleting “24 months” and substituting “10 years”.

Section 54 amended

13. Section 54 of the Principal Act is amended by deleting “24 months” and substituting “10 years”.

Section 56 amended

14. Section 56 of the Principal Act is amended by—

- (a) deleting “\$15,000” and substituting “\$25,000”; and
- (b) deleting “12 months” and substituting “10 years”.

Section 57 amended

15. Section 57(2), (3), (4) and (5) of the Principal Act is amended by deleting “24 months” and substituting “10 years”.

New section 58A inserted

16. The Principal Act is amended after section 58 by inserting the following new section—

“Offence for failure to display tax

58A.—(1) A taxpayer must ensure that the price of all goods and services supplied at the retail level for its customers is displayed as inclusive of all applicable taxes.

(2) A taxpayer who fails to display any chargeable tax as required under a tax law commits an offence and is liable for a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or to both a fine and imprisonment.”.

Section 60 amended

17. Section 60(1) of the Principal Act is amended by deleting “within 7 years”.

Section 93 amended

18. Section 93(6)(c) of the Principal Act is amended by—

- (a) deleting “\$10,000” and substituting “\$25,000”; and
- (b) deleting “3 months” and substituting “10 years”.

Section 98 amended

19. Section 98(4) of the Principal Act is amended by—

- (a) deleting “\$2,000” and substituting “\$25,000” and
- (b) deleting “3 months” and substituting “10 years”.

Section 111 amended

20. Section 111 of the Principal Act is amended by deleting “Permanent Secretary” wherever it appears and substituting “CEO”.

Section 116 amended

21. Section 116 of the Principal Act is amended by deleting “24 months” and substituting “10 years”.

Schedule 2 amended

22. Schedule 2 to the Principal Act is amended in paragraph (1) by—

- (a) after paragraph (d), inserting the following new paragraph—
“(e) the Environment and Climate Adaptation Levy Act 2015;” and
- (b) after paragraph (f), inserting the following new paragraphs—
“(g) the Superyacht Charter Act 2010;
(ga) the Airport Departure Tax Act 1986;”.

Schedule 3 amended

23. Schedule 3 to the Principal Act is amended after paragraph (6) by inserting the following new paragraphs—

- “(7) A return and payment required under the Environment and Climate Adaptation Levy Act 2015.
- (8) A return and payment required under the Superyacht Charter Act 2010.
- (9) A return and payment required under the Airport Departure Tax Act 1986.”

Consequential amendments

24. The Gambling Turnover Tax Act 1991 is amended in section 6(5) by deleting “of \$1,000” and substituting “not exceeding \$25,000”.

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