

ACT NO. 4 OF 2023

I assent.

W. KATONIVERE
President

[14 July 2023]

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 2023.

(2) This Act comes into force on 1 August 2023.

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

Section 2 amended

2. Section 2(1) of the Principal Act is amended after “requires—” by inserting the following new definition—

““alternative dispute resolution” means a set of mechanisms that may be used to resolve or settle a dispute without litigation, and includes arbitration or mediation;”.

Section 16A inserted

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

“Alternative dispute resolution

16A. A person dissatisfied with an objection decision may request for the matter to be resolved through alternative dispute resolution.”.

Section 17 amended

4. Section 17(1) of the Principal Act is amended after “objection decision” by inserting “or where no resolution or settlement is reached under section 16A,”.

Section 31 amended

5. Section 31 of the Principal Act is amended by deleting subsection (1) and substituting the following—

“(1) Where—

- (a) a person is subject to a tax liability and the CEO believes on reasonable grounds that it is desirable to do so for the purposes of ensuring that the person does not depart Fiji without—
 - (i) wholly discharging the tax liability; or
 - (ii) making an arrangement satisfactory to the CEO for the tax liability to be wholly discharged; or
- (b) a person whose tax liability has been written off as bad debts and the CEO has reasonable grounds to reinstate the bad debts,

the CEO, may by order in accordance with the prescribed form, prohibit the taxpayer from departing Fiji.”.

Section 31A inserted

6. The Principal Act is amended after section 31 by inserting the following new section—

“Arrival alert

31A.—(1) Where—

- (a) a person is subject to a tax liability and the CEO believes on reasonable grounds that it is desirable to do so for the purposes of ensuring that the person does not depart Fiji without—
 - (i) wholly discharging the tax liability; or
 - (ii) making an arrangement satisfactory to the CEO for the tax liability to be wholly discharged; or
- (b) a person whose tax liability has been written off as bad debts and the CEO has reasonable grounds to reinstate the bad debts,

the CEO may place the person on arrival alert where the person is not in Fiji.

- (2) The CEO must state the following on the arrival alert—
- (a) the name and address of the taxpayer; and
 - (b) the amount of tax that is or will become payable.
- (3) The CEO must revoke the arrival alert if—
- (a) the taxpayer makes payment in full of the tax payable or that will become payable by the taxpayer; or
 - (b) the taxpayer makes an arrangement satisfactory to the CEO for payment of the tax that is or will become payable by the taxpayer.”.

Section 113 amended

7. Section 113 of the Principal Act is amended by—

- (a) in subsection (2), deleting “prescribed fee” and substituting “approved fee”; and
- (b) deleting subsections (3) and (4) and inserting the following—

“(3) A new applicant under this section who satisfies the Board that he or she—

 - (a) is a fit and proper person to prepare tax returns and transact business under tax laws on behalf of taxpayers; and
 - (b) is a chartered accountant (CA) of the Fiji Institute of Chartered Accountants; or
 - (c) has an equivalent level of membership of a recognised accounting body or association,

is entitled to be registered as a tax agent.

(4) The Board may set minimum requirements or standards for the purpose of determining whether an applicant is a fit and proper person for the purposes of subsection (3).

(4A) The Board must, verify an application made under subsection (1), including the applicant’s references, qualifications and any other verification as the Board deems necessary.”.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2023.