

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 14

FRIDAY, 1st NOVEMBER 2013

No. 97

[1364]

GOVERNMENT OF THE FIJI
(DECREE NO. 29 OF 2013)

TAX ADMINISTRATION (AMENDMENT) DECREE 2013

IN exercise of the powers vested in me as the President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

A DECREE TO AMEND THE TAX ADMINISTRATION DECREE 2009

Short title and commencement

1.—(1) This Decree may be cited as the Tax Administration (Amendment) Decree 2013 and shall come into force on the date of its publication in the *Gazette*.

(2) The Tax Administration Decree 2009 shall be referred to as the “Decree”.

Section 2 amended

2. Section 2 of the Decree is amended by inserting the following new definitions—

“property” means real and personal property and includes an intangible asset, share, security, equity or other financial asset;

“share” includes an ownership interest in a company and a unit in a unit trust;

Section 28 amended

3. Section 28 of the Decree is amended in subsection (2) by—

(a) deleting the word “real”; and

(b) deleting the words “Registrar of Titles” and substituting “the relevant Registry”, wherever it appears.

GIVEN under my hand this 30th day of October 2013.

EPELI NAILATIKAU
President of the Republic of Fiji