



I assent.

[L.S.]

P. K. GANILAU

Governor-General

20th March 1986

AN ACT

TO AMEND THE TURNOVER TAX (MISCELLANEOUS SERVICES) ACT, 1983; AND FOR RELATED PURPOSES

[21st March 1986]

ENACTED by the Parliament of Fiji—

Short title, etc.

1.—(1) This Act may be cited as the Turnover Tax (Miscellaneous Services) (Amendment) Act, 1986.

(2) The Turnover Tax (Miscellaneous Services) Act, 1983 is in this Act referred to as the principal Act.

Section 3 replaced

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 Section 3 of the principal Act is repealed and replaced by the following section—

“Levy of tax

3. Subject to this Act, there shall be levied and paid a tax at the rates set out in the Second Schedule in respect of the provision to a person of a prescribed service.”

First Schedule amended

3. The First Schedule of the principal Act is amended—

(a) by deleting item 7 and substituting the following item—

“7. Provision in Fiji of a ticket for international travel by sea or air from Fiji.”; and

(b) by deleting item 9 and substituting the following item—

“9. Retail Sale (other than duty free sales in areas restricted to international passengers at airports in Fiji) of alcoholic beverages for consumption otherwise than on the premises at which the sale takes place.”

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Second Schedule replaced

4. The Second Schedule of the principal Act is repealed and replaced by the following Schedule—

“SECOND SCHEDULE
(Section 3)

RATES OF TAX PAYABLE

1. On the value of any consideration paid or payable by a person in respect of the provision to that person of a prescribed service other than the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—

(a) For each complete \$1.00 of turnover, turnover tax payable = 5c.

(b) For each sum less than \$1.00 and any fractional balance in excess of \$1.00 or a multiple thereof:

<i>Amount of sum or fractional balance</i>		<i>Turnover Tax payable</i>
5c to 50c	=	2c
51c to 99c	=	5c

2. On the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—\$15 per trip per person.”

Effective date

5.—(1) The amendments made by this Act shall have effect in relation to services provided on and after 1 April 1986.

(2) The principal Act shall apply to services provided before 1 April 1986 as if this Act had not been passed.

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

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