

FIJI ISLANDS GOVERNMENT GAZETTE SUPPLEMENT

No. 40

FRIDAY, 27th AUGUST

2010

[LEGAL NOTICE NO. 86]

INCOME TAX ACT (CAP. 201)

Income Tax (Employment) (Amendment) Regulations 2010

IN exercise of the powers conferred upon me under section 107 of the Income Tax Act (Cap. 2010), I hereby make these Regulations —

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Employment) (Amendment) Regulations 2010.

(2) These Regulations is deemed to have come into force on the 15th day of August, 2010.

(3) The Income Tax (Employment) Regulations of 1985 are referred to as the “Principal Regulations”.

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended by inserting the definition of “Tax Identification Number” after the definition of “employer” —

“Tax Identification Number” means a number allocated to an employee for identification and cross checking purposes by the CEO as required under Part II, Division VI of the Tax Administration Decree of 2009;”

Regulation 3 amended

3. Regulation 3 sub-regulation (1) of the Principal Regulations is amended by —

(a) inserting a new sub-paragraph —

“(f) the total number of employees required to be submitted by the CEO and in accordance with paragraph (e), registered for Tax Identification Number commencing from the 15th of August, 2010.”

(b) deleting sub-regulation (2) and substituting —

“(2) Every employer shall submit the names of all the employees of the employer and their respective Tax Identification Number as required under sub regulation (1) (f) commencing from 15th August, 2010.”

Regulation 13 amended

4. Regulation 13 of the Principal Regulations is amended by —

(a) inserting “(1) in between “13.” and “Every”;

(b) inserting a new sub regulation (2)—

“(2) Such return specified in this Regulation shall contain the name and Tax Identification Number of each employee from whom tax was deducted by the employer.”

Regulation 14 amended

5. Regulation 14 of the Principal Regulations is amended by—

(a) inserting “(1)” in between “14” and “Where”;

(b) inserting a new sub-regulation (2)—

“(2) Where an amount referred to in sub-regulation (1) has been paid, the separate account provided to the Commissioner shall contain the name, the amount owed and the Tax Identification Number of all individual employees of all employers.”

Regulation 15 amended

6. Regulation 15 of the Principal Regulation is amended—

(a) in sub-regulation (1) by deleting paragraph (b) and substituting—

“(b) the name and Tax Identification Number of the employee”

(b) by inserting a new sub-paragraph (h) after sub-paragraph (g)—

“(h) the employer’s Tax Identification Number”

Regulation 19 amended

7. Regulation 19 of the Principal Regulations is amended by inserting “including the Tax Identification Number” after “appropriate form” and before the semi colon.

Regulation 20 amended

8. Regulation 20 of the Principal Regulations is amended by inserting “including the Tax Identification Number.” after “payment thereof” and before the full stop.

Regulation 21 amended

9. Regulation 21 of the Principal Regulations is amended by deleting paragraph (a) and substituting—

“(a) the name of the employer, address and Tax Identification Number of the employer;”

Dated this 23rd day of August 2010.

J. V. BAINIMARAMA
Prime Minister, Minister for Public Service,
People’s Charter for Change, Information,
Archives, National Planning, Sugar, Provincial
Development, Indigenous and Multi- Ethnic Affairs