GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (NO. 4) DECREE 2012
(DECREES NO. 37 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement

1.—(1) This Decree may be cited as the Value Added Tax (Amendment) (No. 4) Decree 2012 and shall be deemed to have come into force on 15th March, 2012 and shall continue to be in force until 31st July, 2012.

(2) The Value Added Tax Decree 1991 shall be referred to as the “Principal Decree”.

Section 14 amended

2. Section 14 of the Principal Decree is amended by inserting the following new subsection after subsection (1)—

“(1A) Any tax levied in accordance with subsection (1) for any goods that are imported or removed from a bonded or customs warehouse, for home consumption by a registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012, shall be collected and paid on 31st July, 2012.”

Section 33 amended

3. Section 33 of the Principal Decree is amended by inserting the following new subsection after subsection (1)—

“(1A) Every registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012 shall on 31st July, 2012, without notice or demand furnish to the Commissioner a tax return for the months of March to May in 2012 for every taxable period, in the prescribed form with the accompanying input tax schedule except where the taxpayer is on self-assessment, the input tax schedule shall not be required.”

Section 40 amended

4. Section 40 of the Principal Decree is amended by inserting the following new subsection after subsection (4)—

“(5) For the purposes of section 33 (1A), every registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012 shall pay to the Commissioner, not later than 31st July, 2012, the tax payable for the months of March to May in 2012 calculated pursuant to section 39 of this Decree.”

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji
GOVERNMENT OF FIJI

TAX ADMINISTRATION (AMENDMENT) (NO. 2) DEGREE 2012
(DEGREE NO. 38 OF 2012)

In exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE TAX ADMINISTRATION DEGREE 2009

Short title and commencement

1. — (1) This Decree may be cited as the Tax Administration (Amendment) (No. 2) Decree 2012 and shall be deemed to have come into force on 1st January, 2012.

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

Section 31 amended

2. Section 31 of the Principal Decree is amended—

   (a) in subsection (1) by inserting “co-signed by a FRCA board member” between “form” and “, “; and

   (b) in subsection (8) by inserting “co-signed by a FRCA board member” between “order” and “if”.

Section 49 amended

3. Section 49 of the Principal Decree is amended in subsection (1) by deleting “not less than $10,000” and substituting “not exceeding $10,000”.

Section 50 amended

4. Section 50 of the Principal Decree is amended in subsection (1) by deleting “not less than $15,000” and substituting “not exceeding $15,000”.

Section 51 amended

5. Section 51 of the Principal Decree is amended by deleting “not less than $15,000” and substituting “not exceeding $15,000”.

Section 52 amended

6. Section 52 of the Principal Decree is amended in—

   (a) subsection (1) by deleting “not less than $25,000” and substituting “not exceeding $25,000”; and

   (b) subsection (3) by deleting “not less than $10,000” and substituting “not exceeding $10,000”; and

   (c) subsection (4) by deleting “not less than $25,000” and substituting “not exceeding $25,000”.

Section 53 amended

7. Section 53 of the Principal Decree is amended in subsection (1) by deleting “not less than $25,000” and substituting “not exceeding $25,000”.

Section 54 amended

8. Section 54 of the Principal Decree is amended by deleting “not less than $25,000” and substituting “not exceeding $25,000”.

Section 56 amended

9. Section 56 of the Principal Decree is amended in subsection (1) by deleting “not less than $15,000” and substituting “not exceeding $15,000”.
Section 57 amended

10. Section 57 of the Principal Decree is amended—

(a) in subsection (2) by deleting “not less than $25,000” and substituting “not exceeding $25,000”;

(b) in subsection (3) by deleting “not less than $25,000” and substituting “not exceeding $25,000”;

(c) in subsection (4) by deleting “not less than $25,000” and substituting “not exceeding $25,000”;

and

(d) in subsection (5) by deleting “not less than $25,000” and substituting “not exceeding $25,000”.

Section 116 amended

11. Section 116 of the Principal Decree is amended by deleting “not less than $50,000” and substituting “not exceeding $50,000”.

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji
GOVERNMENT OF FIJI

FRINGE BENEFIT TAX (AMENDMENT) DECREE 2012
(DECREE NO. 41 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE FRINGE BENEFIT TAX DECREE 2012

Short title and commencement

1. — (1) This Decree may be cited as the Fringe Benefit Tax (Amendment) Decree 2012 and shall be deemed to have come into force on 1st January, 2012.

(2) The Fringe Benefit Tax Decree 2012 shall be referred to as the “Principal Decree”.

Section 12 amended

2. Section 12 of the Principal Decree is amended—

(a) in subsection (2) by deleting “Subject to subsection (3),”;

(b) by deleting subsection (3);

(c) in subsection (4) by deleting ““market lending rate”, in relation to a quarter, means the market lending rate for the quarter as determined by the Chief Executive Officer in consultation with the Governor of the Reserve Bank of Fiji”, and substituting the following new definition—

““market lending rate”, in relation to any financial year, means the market lending rate for the year as determined by the Chief Executive Officer in consultation with the Governor of the Reserve Bank of Fiji no later than 30th November of the previous year”; and

(d) by re-numbering the subsections accordingly.

Section 17 amended

3. Section 17 of the Principal Decree is amended in subsection (4) by deleting “Fiji National Provident Fund Act” and substituting “Fiji National Provident Fund Decree 2011”.

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji
GOVERNMENT OF FIJI

SERVICE TURNOVER TAX (AMENDMENT) DECREE 2012
(DECREES NO. 43 OF 2012)

In exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE SERVICE TURNOVER TAX DECREE 2012

Short title and commencement

1.—(1) This Decree may be cited as the Service Turnover Tax (Amendment) Decree 2012 and shall be deemed to have come into force on 1st January, 2012.

(2) The Service Turnover Tax Decree 2012 shall be referred to as the “Principal Decree”.

Table of Sections amended

2. The Table of Sections of the Principal Decree is amended by—
   (a) deleting “6. Keeping of Records”;
   (b) deleting “Application” and substituting “Application of the Income Tax Act (Cap. 201)”;
   (c) renumbering the sections accordingly.

Section 1 amended

3. Section 1 of the Principal Decree is amended by deleting “on the tax years commencing” after “force”.

Section 5 amended

4. Section 5 of the Principal Decree is amended by inserting the following new subsections after subsection (4)—

   “(5) Any person who, on or after 1st January, 2012, in the course of carrying out the prescribed service has reasonable grounds to believe that his or her annual gross turnover will exceed the amount specified in paragraphs 10, 11, 12 or 13 of the Schedule, that person shall register or be deemed registered by the Commissioner.

   (6) Subject to this Decree, any accountable person registered under subsection (5) shall cease to be registered, if that accountable person has been registered for twelve consecutive months and the Commissioner is satisfied that the annual gross turnover of the prescribed service during the period of twelve months will not be more than the annual gross turnover specified in paragraphs 10, 11, 12 or 13 of the Schedule.”

Schedule amended

5. The Schedule of the Principal Decree is amended—
   (a) in paragraph 1 by inserting “any” before “other services”;
   (b) in paragraph 3 by deleting “drinks” and substituting “beverages and any other services”;
   (c) in paragraph 4 by—
      (i) deleting “reputable”;
      (ii) inserting “including other services” between “entertainment” and “in”;
(d) in paragraph 10 by—

(i) deleting “and” between “meals” and “beverages” and substituting “,”; and
(ii) inserting “and other services” after “beverages”;

(e) in paragraph 11 by inserting “, beverages and other services” between “meals” and “regularly”;

(f) in paragraph 14 by inserting “with an annual gross turnover of over $50, 000 excluding any preschool registered by the Ministry of Education, primary school, secondary school, the Fiji National University, Monfort Boyston, the Pacific Regional Seminary, the Pacific Theological College and the University of the South Pacific, or any other similar educational institution as approved by the Commissioner, but does not include any educational institution that is carried on for the purposes of commercial profit or gain to any proprietor, member, or shareholder” after “guests”;

(g) by inserting the following new paragraph after paragraph 15—

“16. Provision of any other services indirectly or directly provided by any of the operators listed above.”

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji
GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (NO. 3) DECREE 2012
(DEGREE NO. 44 OF 2012)

In exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement
1.—(1) This Decree may be cited as the Value Added Tax (Amendment) (No. 3) Decree 2012.

(2) Part 1 of this Decree shall be deemed to have come into force on 1st September, 2011.

(3) Part 2 of this Decree shall be deemed to have come into force on 1st January, 2012.

(4) The Value Added Tax Decree 1991 shall be referred to as the “Principal Decree”.

PART 1—IMPOSITION OF TAX ON IMPORTS

Section 14 amended
2. Section 14 of the Principal Decree is amended by inserting the following new subsections after subsection (5)—

“(5A) No tax shall be levied under this Part for the importation of any aircraft used for commercial air transport operation, provided however that prior written approval by the Minister shall be obtained for the exemption.

(5B) For the purpose of subsection (5A), “commercial air transport operation” is defined in the Air Navigation Regulations 1981.”

PART 2—SUPPLY AND TAXABLE PERIODS

Section 3 amended
3. Section 3 of the Principal Decree is amended in subsection (10) by inserting “or fringe benefit tax” between “income tax” and “purposes”.

Section 32 amended
4. Section 32 of the Principal Decree is amended—

(a) in subsection (1) by—

(i) deleting paragraph (b) and substituting the following new paragraph after paragraph (a)—

“(b) Category B, with taxable periods of three months ending on the last day of any month in any year, as may be determined by the Commissioner;”; and
(ii) inserting the following new paragraph after paragraph (c)—

“(d) Category D, with taxable periods of twelve months ending on the last day of any month in any year, for small and medium enterprises with an annual gross turnover of three hundred thousand dollars and below;

(b) in subsection (2) by inserting “or D” after “C”;
(c) in subsection (3) by inserting “or D” after “C”; and
(d) in subsection (5) by inserting “or D” after “C”, wherever it appears.

First Schedule amended

5. The First Schedule of the Principal Decree is amended by deleting paragraph 9A.

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji
GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (No. 7) DECREE 2012
(DECREE NO. 47 OF 2012)

In exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE INCOME TAX ACT (CAP. 201)

Short title and commencement

1.—(1) This Decree may be cited as the Income Tax (Amendment) (No. 7) Decree 2012.

(2) This Decree shall come into force on the date of its publication in the Gazette.

(3) The Income Tax Act (Cap. 201) shall be referred to as the “Act”.

Sixth Schedule amended

2. The Sixth Schedule of the Act is amended in—

(i) paragraph 66, by inserting the following new definition—

“‘total Fiji expenditure” or “Fiji expenditure” means the production expenditure on goods and services purchased from and paid to a Fiji resident;’;“

(ii) paragraph 74 (1), by—

(a) inserting the following new sub-paragraph in item 1 after sub-paragraph (e)—

“(f) goods and services provided in Fiji relating to the final location survey and other activities undertaken to assess locations for possible use in the film;”

(b) deleting sub-paragraph (e) in item 1 and substituting with the following—

“(e) 75% of the expenditure incurred to purchase costumes, make-up and set design properties not available in Fiji that will be used in relation to the film production in Fiji, provided that any such costumes, make-up and set design properties shall be left in Fiji at the end of the production, and if a film production company requires the use of any such costumes left in Fiji for the purpose of re-shooting the film outside of Fiji, that production company shall make a written request to the Minister, and all expenditure incurred in obtaining any such costumes shall be borne by the production company and shall not qualify for film tax rebate”; and
(c) deleting "item 4" and substituting the following "item 4"—

<table>
<thead>
<tr>
<th>Item</th>
<th>Type of expenditure</th>
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<tr>
<td>&quot;4&quot;</td>
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<td>Travel to Fiji</td>
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<td>Expenditure of the company in relation to a person's travel to Fiji to undertake activities in Fiji in relation to the making of the film if the remuneration paid to the person for those activities is qualifying Fiji’s production expenditure of the company as follows—</td>
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<td>(a) 100% of the expenditure included in travelling to and from any aircraft operated by Air Pacific Limited; and</td>
</tr>
<tr>
<td></td>
<td>(b) 15% of the expenditure included in travelling to and from any aircraft not operated by Air Pacific Limited.”</td>
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GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji