

HOTEL TURNOVER TAX ACT (AMENDMENT) DECREE 1990

A DECREE TO AMEND THE HOTEL TURNOVER TAX ACT

IN exercise of the powers vested in me as President and Commander-in-Chief of the Republic of Fiji and acting in accordance with the advice of the Prime Minister and the Cabinet, I hereby make the following Decree—

Short title

1. This Decree may be cited, as the Hotel Turnover Tax Act (Amendment) Decree, 1990.

Hotel Turnover Tax

2. The Schedule to the Hotel Turnover Tax Act is repealed and replaced by the following schedule—

"SCHEDULE
(Section 3)

RATES OF TURNOVER TAX PAYABLE

- (i) For each complete \$1.00 of turnover, turnover tax payable = 10c
- (ii) For each sum less than \$1.00 and any fractional balance in excess of \$1.00 or a multiple thereof:

<i>Amount of sum of fractional balance</i>	<i>Turnover Tax payable</i>
5c to 50c	5c
51c to 99c	10c".

Commencement

3. This Decree shall be deemed to have come into force on the first day of January 1990.
Dated this 20th day of March 1990.

PENAIA K. GANILAU
President and Commander-in-Chief