

EXTRAORDINARY



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GOVERNMENT OF THE REPUBLIC OF FIJI

STAMP DUTIES (AMENDMENT) DECREE 2014
(DECREE NO. 28 OF 2014)

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 and section 165(2) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE STAMP DUTIES ACT (CAP. 205)

Short title and commencement

1. This Decree may be cited as the Stamp Duties (Amendment) Decree 2014 and shall come into force on the date of its publication in the *Gazette*.

Part 1 of Schedule amended

2. Part 1 of the Schedule to the Stamp Duties Act (Cap. 205) is amended by deleting the provisions on “LEASE OR agreement for a lease or any written document for the tenancy or occupancy of any lands” and substituting the following—

Nature of Instruments	Amount of Duty	Persons Primarily Liable
<p>“LEASE OR agreement for a lease or any written document for the tenancy or occupancy of any lands for:</p> <p>(a) agricultural purposes (including dairy)—</p> <p>(i) where lease is for land less than 100 acres — EXEMPT; and</p> <p>(ii) where land is 100 acres and above.</p> <p>For all of any leases issued for agricultural purposes on or after the 1st of February, 2013.</p> <p>(b) commercial purposes depending on the following—</p> <p>(i) annual gross turnover is less than \$500,000.00;</p>	<p>\$100.00</p> <p>NIL</p>	<p>The lessee or tenant”</p>

(ii) annual gross turnover is between \$500,000.00 to \$1.5 million;	\$500.00	
(iii) annual gross turnover in excess of \$1.5 million;	\$1000.00	
(c) residential purposes and the monthly rental rate is —		
(i) below \$700.00;	\$10.00	
(ii) \$700.00 to \$1500.00;	\$20.00	
(iii) above \$1500.00;	\$500.00	
(d) tourism/audio visual purposes.	\$1500.00	
Any other type of lease	\$500.00	

Given under my hand this 30th day of August 2014.

EPELI NAILATIKAU
President of the Republic of Fiji