

EXTRAORDINARY



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GOVERNMENT OF FIJI

TAX ADMINISTRATION (AMENDMENT) (NO. 2) DECREE 2012
(DECREE 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 DECREE 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”;
(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