



REPUBLIC OF FIJI ISLANDS GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 11

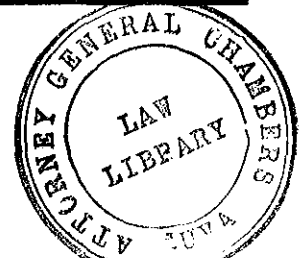
TUESDAY, 26th OCTOBER 2010

No. 123

[1845]

GOVERNMENT OF FIJI

TAX ADMINISTRATION (AMENDMENT) DECREE 2010
 (DECREE NO. 55 OF 2010)



IN exercise of the powers vested in me as 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—

A DECREE TO PROVIDE FOR AN AMENDMENT TO THE TAX ADMINISTRATION DECREE 2009 FOR THE COMPULSORY PROVISION FOR A TAX IDENTIFICATION NUMBER BY NAMED INSTITUTIONS AND PERSONS

Short title and commencement

- 1.—(1) This Decree may be cited as the Tax Administration (Amendment) Decree 2010.
- (2) This Decree is deemed to have come into effect on 15th day of August, 2010.

Section 2 amended

2. Section 2 of the Tax Administration Decree 2009 (“the Decree”) is amended by—

- (a) inserting the definition of “Tax Identification Number” after the definition of “tax decision”—

“Taxpayer Identification Number (TIN)” means a unique computer-generated number issued to a person by the Fiji Island Revenue and Customs Authority;

- (b) inserting the definition of “financial institution” after the definition of “file”—

“financial institution” means an institution involved in the business or activity of—

- (a) banking under the Banking Act 1995 and includes any person who carries on the business of accepting deposits and other repayable funds from the public;
- (b) lending, consumer credit, mortgage credit, credit or any other nature, factoring (with or without recourse) and financing of commercial transactions;
- (c) financial leasing;
- (d) exchanging cash or the value of money;
- (e) issuing financial guarantees and commitments;
- (f) investing, administering, managing or keeping safe custody of, funds or money on behalf of other persons;
- (g) trading in money market instruments (such as cheques, bills, certificates of deposit), foreign exchange, financial futures and options, exchange and interest rate and index instruments, commodity futures trading and transferable securities; and
- (h) individual and collective portfolio management and advice.

3. Section 38 of the Decree is amended—

(1) in subsection (1) by—

- (i) inserting “or not liable” in between “liable” and “for”;
- (ii) deleting the full stop in subsection (1) and inserting “including the following person(s) —” after “Taxpayer Identification Number”—
 - (a) a person prior to renewing or applying for a licence or permit of any descriptions from Land Transport Authority;
 - (b) a person who intends to register a used or new vehicle of any description with Land Transport Authority;
 - (c) a person applying for a new business licence or renew of their business licence with the local municipalities;
 - (d) incorporated Trust Board and Non-Government Organisations (NGO's) and Religious Bodies registered with the Registrar of Titles;
 - (e) a person registering a company, partners in partnership businesses whether jointly or severely registered with the Registrar of Companies;
 - (f) a person authorised to open and operating a third party's bank account together with the Taxpayer Identification Number of the third party;
 - (g) every person opening or operating a bank account of any description with any financial institution, from within or outside of Fiji;
 - (h) special bodies exempted from paying tax under our tax law; and
 - (i) any person who is a new or existing employee;

(2) by inserting new subsections (7), (8), (9), (10) and (11) after subsection (6)—

“(7) Without derogating from subsections (1) – (6), the following institutions must ensure that every person listed in subsection (1) (a) – (g) whichever is applicable has a Taxpayer Identification Number issued by the Fiji Islands Revenue and Customs Authority—

- (a) the Land Transport Authority;
- (b) the Registrar of Companies;
- (c) the Local Authority;
- (d) Financial Institutions.

(8) All taxpayers whose TIN's are not provided to Fiji Islands Revenue and Customs Authority by persons mentioned in subsection (7) must apply in person to the Fiji Island Revenue and Customs Authority for a Tax Identification Number by 31st December, 2010.

(9) The Authority must observe confidentiality when collecting information from any person for the purpose of registration of the Taxpayer Identification Number.

(10) The person supplying the Taxpayer Identification Number is not held to be in breach of confidentiality in respect of person whose Taxpayer Identification Number is being supplied to the Authority by reason of any actions taken under this Decree.

(11) The Minister may by order amend the list of persons or institutions mentioned in subsection (1), (7) or list of financial institutions in Schedule 5.”

Schedule 5 inserted

4. The Decree is amended by inserting "Schedule 5" after "Schedule 4"—

*"Schedule 5**List of financial institutions*

- (1) Bank of the South Pacific;
- (2) Westpac Banking Corporation;
- (3) Australia and New Zealand Banking Group Limited;
- (4) Bank of Baroda;
- (5) Fiji Development;
- (6) Housing Authority;
- (7) Home Finance Company Limited;
- (8) Dominion Finance Limited;
- (9) Merchant Finance and Investment Company Limited;
- (10) Credit Corporation (Fiji) Limited".

Given under my hand this 18th day of October 2010.

EPELI NAILATIKAU
President of the Republic of Fiji