

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 6

FRIDAY, 12th FEBRUARY

2016

[LEGAL NOTICE NO. 18]

STAMP DUTIES ACT (CAP. 205)

Stamp Duties (Duty on Instruments on New Registration and Transfer of Vehicles) Regulations 2016

IN exercise of the powers conferred upon me by section 8 of the Stamp Duties Act (Cap. 205), I hereby make these Regulations—

Short title and commencement

- 1.—(1) These Regulations may be cited as the Stamp Duties (Duty on Instruments on New Registration and Transfer of Vehicles) Regulations 2016.
- (2) These Regulations shall be deemed to have come into force on 1 January 2016.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“Act” means the Stamp Duties Act (Cap. 205);

“authorised officer” means an officer appointed by the CEO of LTA for the purpose of stamping instruments on new registration and transfer of vehicles at the Land Transport Authority;

“CEO of LTA” means the Chief Executive of the Land Transport Authority who is appointed under section 17 of the Land Transport Act 1998;

“Commissioner” means the Commissioner of Stamp Duties appointed under section 6 of the Act;

“Fiji Revenue and Customs Authority” means the Fiji Revenue and Customs Authority established under section 3 of the Fiji Revenue and Customs Authority Act 1998;

“Land Transport Authority” means the Land Transport Authority established under section 6 of the Land Transport Act 1998;

“stamp” means a stamp impressed by means of a die or an adhesive stamp;

“stamp duties officer” means an officer appointed by the Commissioner under section 7 of the Act;

“stamp duty” means stamp duty chargeable under the Act;

“stamp office” means the office of the Commissioner;

“transferee” means the purchaser of a registered vehicle;

“vehicle” means “vehicle” and “motor vehicle” as defined in section 2 of the Land Transport Act 1998.

Authorised officer for stamping of instruments for transfer of vehicle

3.—(1) The Commissioner shall authorise the CEO of LTA to perform the functions of the stamp office in the administration and imposition of stamp duties applicable only in respect of instruments on vehicles.

(2) The CEO of LTA may assign his or her functions under subregulation (1) to an authorised officer.

Payment of stamp duty

4. The amount of stamp duty paid for every instrument of transfer and registration of vehicle shall be deposited in the Fiji Revenue and Customs Authority account in the Consolidated Fund.

Authorised officer to collect stamp duty

5.—(1) An authorised officer shall assess and collect the amount of stamp duty to be charged on any transfer and registration of vehicle instrument.

(2) Subject to subregulation (1), the transferee or new owner of the vehicle, shall pay the stamp duty in accordance with the rate specified in Schedule 1 to the Stamp Duties Act (Cap. 205) and the amount assessed by the authorised officer.

(3) The authorised officer shall affix the stamp with the Commissioner of stamp duty seal on the transfer and registration of vehicle instrument only when the amount of stamp duty so assessed is paid.

Access to Land Transport Authority database

6. A stamp duties officer shall, subject to the approval of the Commissioner and the CEO of LTA, access the Land Transport Authority database to verify the stamp duties collected by the CEO of LTA and authorised officers.

Submission of monthly report

7. The CEO of LTA shall submit a report to the Commissioner in the form approved by the Commissioner, specifying the stamp duties collected from the instruments of transfer and registration of vehicles per month.

Made this 4th day of February 2016.

A. SAYED-KHAIYUM
Attorney-General and Minister for Finance, Public
Enterprises, Civil Service and Communications