

**ACT NO. 17 OF 2020**

I assent.

J. K. KONROTE  
President

[31 July 2020]

**AN ACT****TO REPEAL THE SERVICE TURNOVER TAX ACT 2012**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

- 1.—(1) This Act may be cited as the Service Turnover Tax (Repeal) Act 2020.
- (2) This Act comes into force on 1 August 2020.

*Repeal*

2. The Service Turnover Tax Act 2012 is repealed.

*Savings and transitional provisions*

3. Notwithstanding the repeal of the Service Turnover Tax Act 2012 and the consequential amendments provided under section 4 and the Schedule—
  - (a) any Service Turnover Tax imposed under the Service Turnover Tax Act 2012 continues to apply to transactions entered into and paid before 1 August 2020;

- (b) the Chief Executive Officer of the Fiji Revenue and Customs Service continues to exercise the powers provided under section 5A of the Service Turnover Tax Act 2012 in relation to transactions entered into before 1 August 2020;
- (c) an accountable person registered under the Service Turnover Tax Act 2012 and deemed to be registered under the Environment and Climate Adaptation Levy Act 2015 before 1 August 2020 continues to be deemed as registered in accordance with the Environment and Climate Adaptation Levy Act 2015;
- (d) Service Turnover Tax payable before 1 August 2020 which is collected by an accountable person is held in trust for the State pursuant to section 22 of the Tax Administration Act 2009; and
- (e) the payment of Service Turnover Tax payable under the Service Turnover Tax Act 2012 before 1 August 2020 must be recovered in accordance with the procedures and powers provided under the Tax Administration Act 2009 as though the Service Turnover Tax Act 2012 had not been repealed.

*Consequential amendments*

4. The Acts listed in the Schedule are amended as set out in that schedule.

SCHEDULE  
(Section 4)

CONSEQUENTIAL AMENDMENTS

*Environment and Climate Adaptation Levy Act 2015*

1. The Environment and Climate Adaptation Levy Act 2015 is amended by deleting section 5(3).

*Fiji International Event Act 2014*

2. The Fiji International Event Act 2014 is amended by—

- (a) in section 2, deleting the definition of “Service Turnover Tax”; and
- (b) deleting section 6.

*Fiji Revenue and Customs Service Act 1998*

3. The Fiji Revenue and Customs Service Act 1998 is amended in Schedule 1 by deleting paragraph 14.

*Tax Administration Act 2009*

4. The Tax Administration Act 2009 is amended by—

- (a) in section 2, deleting the definition of “STT”;
- (b) in section 22(3), deleting paragraph (d);
- (c) in section 32(1)(a), deleting “, or section 4(1)(b) of the Service Turnover Tax Act 2012”;
- (d) in section 32(1)(b), deleting “, STT”;
- (e) in section 42(2), deleting “, STT”;
- (f) in Schedule 1 paragraph 1, deleting subparagraph (j);
- (g) in Schedule 2 paragraph 1, deleting subparagraph (c); and
- (h) in Schedule 3 Part A, deleting paragraph 3.

*Income Tax (Film-making and Audio-visual Incentives) Regulations 2016*

5. The Income Tax (Film-making and Audio-visual Incentives) Regulations 2016 is amended by—

- (a) in regulation 73 in item 12 of the table, deleting “Service Turnover Tax.”;
- (b) in regulation 76(a)(iii), deleting “Service Turnover Tax.”; and
- (c) in regulation 80C in item 12 of the table, deleting “Service Turnover Tax.”.

*Tax Administration (Electronic Fiscal Device) Regulations 2017*

6. The Tax Administration (Electronic Fiscal Device) Regulations 2017 is amended in regulation 2 in the definition of “tax” by deleting paragraph (b).

Passed by the Parliament of the Republic of Fiji this 31st day of July 2020.