

ACT NO. 21 OF 2016

I assent.

J. K. KONROTE
President

[12 July 2016]

AN ACT**TO AMEND THE TAX ADMINISTRATION DECREE 2009**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Tax Administration (Budget Amendment) Act 2016.

(2) This Act comes into force on 1 August 2016.

(3) In this Act, the Tax Administration Decree 2009 is referred to as the “Decree”.

Section 36 amended

2. Section 36 of the Decree is amended by—

(a) in subsection (1), inserting “the CEO may,” after “law,”; and

(b) in subsection (4)—

(i) in paragraph (a), inserting “, or verified by a statutory declaration or otherwise” after “the oath”; and

(ii) deleting paragraph (b) and substituting the following—

“(b) furnished or given within such reasonable time as specified by the CEO.”

Section 109 amended

3. Section 109(3) of the Decree is amended by deleting “28” and substituting “42”.

Section 116 amended

4. Section 116 of the Decree is amended by deleting “this section” and substituting “this Part”.

New section 118A inserted

5. The Decree is amended by inserting the following new section after section 118—

“Electronic systems

118A.—(1) The Authority shall implement electronic systems to obtain and monitor accurate records relating to the imposition of a tax.

(2) The Minister may make regulations prescribing matters that are required to be prescribed or are necessary or convenient to be prescribed for the implementation of electronic systems established under subsection (1), including but not limited to—

- (a) terms or conditions issued by the Authority;
- (b) procedures or guidelines for the collection and verification of data;
- (c) offences for failure to comply with any term or condition issued by the Authority or any requirement relating to the electronic systems;
- (d) penalties for offences committed under any regulations prescribed under this section, with fines not exceeding \$200,000 or imprisonment for terms not exceeding 10 years, or both.”

Passed by the Parliament of the Republic of Fiji this 8th day of July 2016.