

ACT NO. 2 OF 2014

I assent.

E. NAILATIKAU
President

[15 December 2014]

AN ACT**TO AMEND THE SERVICE TURNOVER TAX DECREE 2012**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1. This Act may be cited as the Service Turnover Tax (Budget Amendment) Act 2014 and shall come into force on 1st January, 2015.

Schedule amended

2. The Schedule to the Service Turnover Tax Decree 2012 is amended—

(a) by deleting paragraph 3 and substituting the following—

“3. Provision of meals or beverages, and any other services in a licensed bar.

For the purpose of this paragraph, “bar” includes any club.”;

(b) in paragraph 9 by inserting “hired cars or” before “rental”;

(c) in paragraph 11 by deleting “for consumption on the premises of” and substituting “by”; and

- (d) in paragraph 12 by inserting “, except for medical or natural disaster relief evacuation services” after “\$300,000”.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.