BILL NO. 37 OF 2016

A BILL

FOR AN ACT TO AMEND THE ENVIRONMENTAL LEVY ACT 2015

ENACTED by the Parliament of the Republic of Fiji-

Short title and commencement

1.—(1) This Act may be cited as the Environmental Levy (Budget Amendment) Act 2016.

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

$Schedule \ amended$

2. The Schedule to the Environmental Levy Act 2015 is amended in paragraph 9 by inserting ", and the provision of chartered transport services to tourists by an omnibus or a mini-bus operator" after "1998".

Office of the Attorney-General Suvavou House Suva June 2016

ENVIRONMENTAL LEVY (BUDGET AMENDMENT) BILL 2016

EXPLANATORY NOTE

(This note is not part of the Bill and is only intended to indicate its general effect)

1.0 BACKGROUND

- 1.1 The Environmental Levy Act 2015 (**'Act'**) provides for the imposition of the Environmental Levy on the turnover of prescribed services. These are services which are prescribed in the Schedule to the Act.
- 1.2 The Environmental Levy (Budget Amendment) Bill 2016 (**'Bill'**) seeks to amend the Schedule to the Act to include chartered transport services which are provided to tourists by omnibus and mini-bus operators.

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides the short title and commencement provisions. If the Bill is passed by Parliament, the new Act will be cited as the Environmental Levy (Budget Amendment) Act 2016 and the new Act will come into force on 1 August 2016.
- 2.2 Clause 2 of the Bill amends paragraph 9 of the Schedule to the Act by inserting ", and the provision of chartered transport services to tourists by an omnibus or a mini-bus operator" after "1998".

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM Attorney-General