

BILL NO. 38 OF 2016

A BILL

FOR AN ACT TO AMEND THE SERVICE TURNOVER TAX DECREE 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 (Budget Amendment) Act 2016.

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

Schedule amended

2. The Schedule to the Service Turnover Tax Decree 2012 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*

SERVICE TURNOVER TAX (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 Service Turnover Tax Decree 2012 (**‘Decree’**) was introduced in 2012 for the imposition of tax on the turnover of prescribed services.
- 1.2 The Decree came into force on 1 January 2012 and was later amended in 2012, 2014 and 2015.
- 1.3 The Schedule to the Decree prescribes services which, if provided, are subjected to the payment of Service Turnover Tax.
- 1.4 The Service Turnover Tax (Budget Amendment) Bill 2016 (**‘Bill’**) seeks to amend the Schedule to the Decree 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 Service Turnover Tax (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 Decree 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 Decree comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM
Attorney-General