

ACT NO. 17 OF 2021

I assent.

J. K. KONROTE
President

[30 July 2021]

AN ACT

TO AMEND THE GAMBLING TURNOVER TAX ACT 1991

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Gambling Turnover Tax (Budget Amendment) Act 2021.

(2) This Act comes into force on 1 August 2021.

(3) In this Act, the Gambling Turnover Tax Act 1991 is referred to as the “Principal Act”.

Section 3 amended

2. Section 3 of the Principal Act is amended by deleting “Schedule 2” and substituting “the Schedule”.

Schedule 2 amended

3. The Principal Act is amended by deleting Schedule 2 and inserting the following new Schedule—

“SCHEDULE
(Section 3)

RATE OF GAMBLING TURNOVER TAX

On the value of consideration paid or payable by a person in respect of the provision to that person of a gambling service, the rate of Gambling Turnover Tax payable is 15%.”.

Passed by the Parliament of the Republic of Fiji this 30th day of July 2021.