

BILL NO. 2 OF 2020

A BILL

FOR AN ACT TO AMEND THE TAX ADMINISTRATION ACT 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 (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

Section 48D inserted

2. The Tax Administration Act 2009 is amended after section 48C by inserting the following new section—

“Waiver of penalty for failure to file a tax return or lodge other document by the due date

48D.—(1) Notwithstanding any other provision in this Act, any penalty payable in respect of any failure by a qualifying person to file a tax return or lodge any other document by the due date as required under any tax law is deemed to have been waived if the due date falls on a date within the amnesty period.

(2) For the avoidance of doubt, subsection (1) does not prevent a taxpayer who is liable to pay tax imposed by any tax law from payment of the tax by the due date.

(3) For the purpose of this section—

“amnesty period” means the period commencing on and from 31 March 2020 to 31 December 2020; and

“qualifying person” means a person who is—

- (a) a tax resident and Fijian citizen; and
- (b) required to file a tax return or lodge any other document under any tax law.”.

*Office of the Attorney-General
Suvavou House
Suva*

March 2020

**TAX ADMINISTRATION (COVID-19 RESPONSE) (AMENDMENT) BILL
2020**

EXPLANATORY NOTE

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

1.0 BACKGROUND

- 1.1 The Tax Administration (COVID-19 Response) (Amendment) Bill 2020 (**‘Bill’**) seeks to amend the Tax Administration Act 2009 (**‘Act’**).

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 April 2020.
- 2.2 Clause 2 of the Bill amends the Act by inserting a new section 48D to provide for the waiver of penalties payable for the late filing of tax returns or the late lodgement of other documents required by any tax law if the respective due dates fall within the period commencing on and from 31 March 2020 to 31 December 2020. For clarity, the waiver does not prevent a taxpayer who is liable to pay tax imposed by any tax law from payment of the tax by the due date.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General