

# BILL NO. 12 OF 2021

## A BILL

FOR 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)

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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%.”.

*Office of the Attorney-General  
Suvavou House  
Suva*

*July 2021*

## **GAMBLING TURNOVER TAX (BUDGET AMENDMENT) BILL 2021**

### **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 Gambling Turnover Tax (Budget Amendment) Bill 2021 (**‘Bill’**) seeks to amend the Gambling Turnover Tax Act 1991 (**‘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 August 2021.
- 2.2 Clause 2 of the Bill amends section 3 of the Act to rename Schedule 2 as the Schedule.
- 2.3 Clause 3 of the Bill amends Schedule 2 to the Act by renaming it to the Schedule and prescribing the rate of Gambling Turnover Tax as 15%.

#### **3.0 MINISTERIAL RESPONSIBILITY**

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

A. SAYED-KHAIYUM  
Attorney-General