

BILL NO. 7 OF 2022

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 (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 1 April 2022.

Section 31 amended

2. Section 31 of the Tax Administration Act 2009 is amended by deleting “co-signed by a board member of the Fiji Revenue and Customs Service” wherever it appears.

Consequential amendment

3. Section 32G of the Fiji Revenue and Customs Service Act 1998 is amended by deleting “co-signed by a board member of the Service” wherever it appears.

March 2022

TAX ADMINISTRATION (REVISED BUDGET AMENDMENT) BILL 2022

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 (Revised Budget Amendment) Bill 2022 (**‘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 2022.

2.2 Clause 2 of the Bill amends section 31 of the Act to remove the requirement to have a departure prohibition order (**‘DPO’**) co-signed by a board member of the Fiji Revenue and Customs Service (**‘FRCS’**), thus expediting the processing of DPOs and easing the administration work in relation to DPOs.

2.3 Clause 3 of the Bill consequentially amends section 32G of the Fiji Revenue and Customs Service Act 1998 to remove the requirement to have a DPO co-signed by a board member of FRCS. Similarly, this would expedite the processing of DPOs and ease the administration work in relation to DPOs.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General