TAX ADMINISTRATION (AMENDMENT) (No. 3) DECREE 2012
(DECREE NO. 83 OF 2012)

In exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of the Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

Short title and commencement

1.—(1) This Decree may be cited as the Tax Administration (Amendment) (No. 3) Decree 2012 and shall come into force on 1 January 2013.

(2) The Tax Administration Decree 2009 shall be referred to as the “Principal Decree”.

Section 11 amended

2. Section 11 of the Principal Decree is amended by inserting the following new subsection after subsection (6)—

“(7) For the purpose of this section —
(i) “fraud” in relation to a taxpayer or anyone acting on behalf of a taxpayer, means an act of making a false statement to the CEO;
(ii) “wilful neglect” means the deliberate act by a taxpayer or anyone acting on behalf of a taxpayer to minimise tax payable; and
(iii) “serious omission” means the omission of any amount of tax as determined by the CEO”

Section 27 amended

3. Section 27 of the Principal Decree is amended in subsection (1) by inserting the following new paragraph after paragraph (f)—

“(g) administers money in the taxpayers’ bank overdraft facility account, provided that the defaulting taxpayers available bank balance is below the bank overdraft limit allowed to the taxpayer by the payer.”

Section 42 amended

4. Section 42 of the Principal Decree is amended—

(i) in the heading by inserting the words “or shareholder” after the word “Company” and
(ii) by inserting the following new subsections after subsection (4)—

“(5) If the shareholder of a company, in the case of a company owned by one shareholder only, becomes bankrupt, the company in which he or she is the shareholder of, becomes liable for any amount of tax that is owed by the shareholder.

(6) If a company changes its shareholder structure, and the Chief Executive Officer is satisfied that the reason for the change in shareholder structure is to avoid the tax liability in subsection (5), the company shall remain liable for any amount of tax that is owed by the shareholder under subsection (5).”

GIVEN under my hand this 31st day of December 2012.

EPELI NAILATIKAU
President of the Republic of Fiji