

FIJI

ACT No. 25 OF 1985 179



I assent.

[L.S.]

PENAIA K. GANILAU

Governor-General

19th December 1985

AN ACT

TO AMEND THE TURNOVER TAX (MISCELLANEOUS SERVICES) ACT, 1983; AND FOR RELATED PURPOSES

[1st January, 1986]

ENACTED by the Parliament of Fiji—

Short title, etc.

1. This Act may be cited as the Turnover Tax (Miscellaneous Services) (Amendment) Act, 1985 and shall come into force on 1 January 1986.

Interpretation

2. In this Act the Turnover Tax (Miscellaneous Services) Act, 1983 is referred to as the principal Act.

Bets and ticket sales

3. Section 2 of the principal Act is amended by deleting subsection (2) and substituting the following subsection—

“(2) For the purposes of the application of this Act in relation to—

(a) the acceptance of a bet; or

(b) the provision of a ticket,

the stake money in relation to that bet, or, unless the Commissioner otherwise determines, the price of that ticket, shall be deemed to be the consideration payable in respect of the prescribed service constituted by the acceptance of that bet or the provision of that ticket.”.

First Schedule amended

4. The First Schedule of the principal Act is amended by adding the following items immediately after item 5—

“6. Live entertainment provided wholly or substantially by the personal participation of artistes at the place of performance.

7. Provision of tickets in Fiji in respect of sea or air travel outside Fiji.

8. Commercial advertising.

9. Retail sale of alcoholic beverages for consumption otherwise than on the premises at which the sale takes place.

10. Charter of yachts for recreational purposes.

11. Provision in Fiji of tickets for any lottery including any lottery run outside Fiji and any lottery for charitable purposes.”

Transitional provisions

5.—(1) For the purposes of section 6 of the principal Act a person who carries on any trade, business, profession or vocation in respect of which he becomes an accountable person on 1 January 1986 by reason of the amendments to the First Schedule of the principal Act made by this Act shall be deemed to have commenced that trade, business profession or vocation on 1 January 1986.

(2) The amendments made by this Act shall have effect in relation to services provided on and after 1 January 1986.

Passed by the House of Representatives this third day of December, in the year of our Lord one thousand, nine hundred and eighty-five.

Passed by the Senate this sixteenth day of December, in the year of our Lord one thousand, nine hundred and eighty-five.