

TURNOVER TAX (MISCELLANEOUS SERVICES) ACT (AMENDMENT) DECREE, 1990

A DECREE TO AMEND THE TURNOVER TAX (MISCELLANEOUS SERVICES) ACT, 1983

IN exercise of the powers vested in me as President and Commander-in-Chief of the Republic of Fiji and acting in accordance with the advice of the Prime Minister and the Cabinet, I hereby make the following Decree—

Short title

1. This Decree may be cited as the Turnover Tax (Miscellaneous Services) Act (Amendment) Decree, 1990.

Second Schedule repealed

2. The Second Schedule of the Turnover Tax Miscellaneous Services Act is repealed and replaced by the following Schedule:—

"SECOND SCHEDULE

(Section 3)

RATES OF TAX PAYABLE

1. On the value of any consideration paid or payable by a person in respect of the provision to that person of a prescribed service other than the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—

- (a) For each complete \$1.00 of turnover, turnover tax payable = 10c
 (b) For each sum less than \$1.00 and any fractional balance in excess of \$1.00 or a multiple thereon

*Amount of sum of
fractional balance*

*Turnover Tax
payable*

5c to 50c

5c

51c to 99c

10c".

2. On the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—\$15 per trip per person."

Commencement

3. This Decree shall be deemed to have come into force on the first day of January, 1990.

Dated this 20th day of March 1990.

PENAIA K. GANILAU
President and Commander-in-Chief