

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 3

FRIDAY, 15th JANUARY

2016

[LEGAL NOTICE NO. 12]

VALUE ADDED TAX DECREE 1991
(DECREE NO. 48 OF 1991)

Value Added Tax (Infringement) Regulations 2016

In exercise of the powers conferred upon me under section 72A(5) of the Value Added Tax Decree 1991, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Infringement) Regulations 2016.

(2) These Regulations shall be deemed to have come into force on 1 January 2016.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“Decree” means the Value Added Tax Decree 1991;

“RP” means a registered person as defined under the Decree; and

“VAT” means Value Added Tax.

Value Added Tax Infringement Notice

3. A registered person who fails to comply with section 72A of the Decree shall be issued with a Value Added Tax Infringement Notice in the prescribed form as set out in Schedule 1.

Imposition of fines

4. A registered person who fails to comply with section 72A of the Decree shall be liable to pay the appropriate fine as set out in Schedule 2.

Made this 13th day of January 2016.

A. SAYED-KHAIYUM
Attorney-General and Minister for Finance,
Public Enterprises, Civil Service and Communications

SCHEDULE 1
(Regulation 3)



Infringement Notice No:

FIJI REVENUE AND CUSTOMS AUTHORITY

VALUE ADDED TAX DECREE 1991
(DECREE NO. 48 OF 1991)

Value Added Tax Infringement Notice
(Section 72A(3))

RP TIN of
.....

YOU ARE HEREBY CHARGED as follows:

Statement of offence: _____

contrary to **section 72A of the Value Added Tax Decree 1991** (Maximum penalty:
.....)

Particulars of offence: **Failure to comply with section 72A(1) of Value Added Tax Decree 1991**

TAKE NOTICE that, payment of the fixed penalty of \$.....
to be paid by the day of 20..... (due date) at
the specified Fiji Revenue and Customs Authority office mentioned below*, all liability in
respect of the offence will be discharged and no further action will be taken.

HOWEVER, if that fixed penalty is not so paid, you are hereby required to attend
the Magistrate's Court on the day of
..... 20..... at o'clock to answer the charge set out
above, **UNLESS** an appearance is made on your behalf by a barrister and solicitor, in
which case your personal attendance will be excused and the case will be disposed of in
your absence.

Name: Designation:

Signature: Date:

Fiji Revenue and Customs Officer

*See back form for notice on payment of the fixed penalty

AFFIDAVIT OF SERVICE

(To be completed in all cases)

I,....., the Authorised Officer whose signature appears at the foot of the Value Added Tax Infringement Notice above, make oath and say that, on the time:, day of, 20..... at, *I did

serve upon the accused person specified therein

OR

affix in a conspicuous position, on the registered person's premises specified therein, a true copy of the Value Added Tax Infringement Notice.

Sworn by the above named Authorised Officer at this day of 20..... before

.....
*(Magistrate or Justice of Peace or
Commissioner for Oaths)*

.....
(Authorised Officer)

SUPPLEMENTARY AFFIDAVIT OF SERVICE

(To be completed when service is effected on the registered person)

I,, an Authorised Officer at, make oath and say that, on this time:, and on the day of 20, I did serve upon a true copy of the Value Added Tax Infringement Notice above by

Sworn by the above Authorised Officer on this day of
20 before

.....
*(Magistrate or Justice of Peace or
Commissioner for Oaths)*

.....
(Authorised Officer)

WRITTEN PLEA OF GUILTY

I,, being a registered person named above
hereby enter a plea of guilty to the charge specified.

Signature:

Date:/...../.....

***Back of the form**

FIJI REVENUE AND CUSTOMS AUTHORITY

Suva	Sigatoka	Savusavu	Levuka
Lautoka	Rakiraki	Labasa	Ba

***Note to Registered Person**

(i) For all registered persons who pay within the 21 consecutive days as mentioned in the notice above, the matter is finished and proof must be provided to the Fiji Revenue and Customs Authority that the price of the good or service displayed has been reduced and the matter will not go to court, except a registered person who does not pay within the 21 days of notification.

(ii) According to section 72A(2) of the Value Added Tax Decree 1991, the onus of proof that the price of the supply of goods and services are sold and reflects the actual percentage of VAT as legislated in the Decree, is on the registered person.

(iii) For any registered person, payment of the fine as stipulated in the notice above must be made to the Fiji Revenue and Customs Authority together with the remittance advice slip specified below.

-----*tear off slip*-----

**Remittance Advice Slip
VAT Infringement — Section 72A VATD**

TIN: Phone:
 Taxpayer’s Name: Mobile:
 Postal Address: Email:

Tax Payment Type	Infringement Notice date	Amount
Value Added Tax		

Cheque Number/Cash: Date: / /

SCHEDULE 2
(Regulation 4)

PRESCRIBED FINES

The prescribed fines in the table below shall be chargeable for a first offence.

Classification Turnover (Based on last lodged return)	Fine
Small RP Less than \$500,000	\$10,000
Medium RP \$500k – \$1.5m	\$25,000
Large RP More than \$1.5m	\$50,000

- (i) Any Small RP who commits a second offence shall be charged \$25,000.
- (ii) Any Medium RP who commits a second offence shall be charged \$50,000.
- (iii) Any Small RP and Medium RP who commits an offence more than twice shall be prosecuted.
- (iv) Any Large RP who commits an offence more than once shall be prosecuted.