

[631]

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS  
HOTEL TURNOVER TAX ACT (BUDGET AMENDMENT) PROMULGATION  
(PROMULGATION NO. 17 OF 2007)

IN exercise of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation —

TO AMEND THE HOTEL TURNOVER TAX ACT

*Short title, etc*

1. —(1) This Promulgation may be cited as the Hotel Turnover Tax Act (Amendment) Promulgation 2007, and is deemed to have come into force on 1st January 2007.

(2) In this Promulgation, the Hotel Turnover Tax Act 2006 is referred to as the “Act”.

*Section 4 amended*

2. Section 4 of the Act is amended in subsection (1)

(a) by repealing paragraph (a) and substituting the following paragraph

“(a) on or before the last day of each month, pay the Commissioner any hotel turnover tax that has been payable since the previous month;”;

*New Section 5A inserted*

3. The Act is amended—

(a) in section 5, by repealing subsections (7) and (8); and

(b) by adding after section 5 the following section—

*“Compounding of offences*

5A.—(1) If a person has committed an offence under this Act, the Commissioner may send a notice in writing to that person—

(a) setting out the particulars of the alleged offence; and

(b) making an offer to compound such offences.

(2) The Commissioner shall not exercise the power under this section unless the person has admitted committing the offence and agrees that Commissioner deals with the offence under this section.

(3) The Commissioner may make an offer to compound an offence notwithstanding that proceedings against the alleged offender have been commenced.

(4) An agreement made under this section shall—

(a) be in writing and signed by the Commissioner and the person;

(b) specify the offence and penalty imposed by the Commissioner;

(c) be final and not subject to any appeal.

(5) If an agreement is signed under this section, any investigation or prosecution against the person in respect of that offence shall be terminated.”.

*New Section 6A inserted*

4. The Act is amended by inserting after Section 6 the following new section—

*“Keeping of Records*

6A.—(1) For the purposes of this Act, the owner of the hotel shall—

- (a) keep records, in Fiji and in the English language, to allow the Commissioner or any officer authorised by the Commissioner, to ascertain or examine the turnover of the hotel and the hotel turnover tax; and
- (b) retain such records in Fiji for at least 7 years from the date of such records.

(2) The Commissioner may give written notice that preservation of records is not required under subsection (1) if the hotel has been wound-up and finally dissolved.

(3) For the purpose of this Section the term “records” includes books of account (whether contained in manual, mechanical, electronic format, or microfilm) recording receipts or payments or income or expenditure, and also includes vouchers, bank statements, invoices, tax invoices, credit notes, debit notes, receipts, and such other documents as are necessary to verify the entries in any such books of account.”.

Given under my hand this 18th day of April 2007.

J. I. ULUIVUDA  
President of the  
Republic of Fiji Islands

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