

GOVERNMENT OF THE REPUBLIC OF FIJI DECREE NO. 14

HOTEL TURNOVER TAX (AMENDMENT) DECREE, 1988

A DECREE TO AMEND THE HOTEL TURNOVER TAX ACT

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 Cabinet, I hereby make the following decree—

Citation

1. This Decree may be cited as the Hotel Turnover Tax (Amendment) Decree, 1988.

Interpretation

2. The Hotel Turnover Act is in this Decree referred to as the principal Act.

Schedule amended

3. The Schedule to the principal Act is repealed and replaced by the following schedule:

"SCHEDULE
(Section 3)

RATES OF TAX PAYABLE

- (i) For each complete \$1.00 of turnover, turnover tax payable = 8c;
(ii) for each sum less than \$1.00 and any fractional balance in excess of \$1.00 or a multiple thereof:

<i>Amount of sum or fractional balance</i>	=	<i>Turnover Tax payable</i>
5c to 50c	=	2c
51c to 99c	=	5c."

Commencement

4. This Decree shall be deemed to have come into force on the first day of February, 1988.

Dated this 28th day of January, 1988.

PENAIA K. GANILAU
President and Commander-in-Chief