

EXTRAORDINARY



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GOVERNMENT OF FIJI

WATER RESOURCE TAX (AMENDMENT) (NO. 2) DECREE 2011
(DECREE NO. 20 OF 2011)

IN exercise of the powers vested in me as the President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO AMEND THE WATER RESOURCE TAX PROMULGATION 2008

Short title and commencement

1. This Decree may be cited as the Water Resource Tax (Amendment) (No. 2) Decree 2011 and is deemed to have come into force on 21st January, 2011.

Section 5 amended

2. Section 5 of the Water Resource Tax Promulgation 2008 (“the Promulgation”) is amended—

(a) in subsection (1):—

- (i) by deleting the words “less wastage of 15%” in between ‘natural state’ and ‘including’; and
- (ii) by deleting the words “for sale for human consumption” after the word ‘exits’;

(b) in subsection (2) by deleting the words “less wastage of 15%” after the words ‘natural state’.

Section 6 amended

3. Section 6 of the Promulgation is amended by—

(a) deleting section ‘6 (1) (b) (ii)’; and

(b) re-numbering section 6 (1) (b) (iii) as section “6 (1) (b) (ii).”

Schedule 1 amended

4. Schedule 1 of the Promulgation is amended by inserting the following below the table—

“For the avoidance of doubt, where a person or business extracts 3,500,000 litres of water or above in a month, that person or business shall pay water resource tax at the rate of 15 cents for every litre of water extracted in that month and not only for every litre extracted over and above 3,500,000 litres.”

GIVEN UNDER my hand this 13th day of May 2011.

EPELI NAILATIKAU
 President of the Republic of Fiji