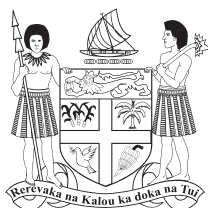


ACT NO. 11 OF 2023

I assent.

W. KATONIVERE
President

[14 July 2023]

AN ACT

TO AMEND THE WATER RESOURCE TAX ACT 2008

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Water Resource Tax (Budget Amendment) Act 2023.

(2) This Act comes into force on 1 August 2023.

(3) In this Act, the Water Resource Tax Act 2008 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended by adding a new definition after the definition of “proper officer” as follows—

““Water Extraction and Bottling Business” means business activities relating to the bottling of extracted water from its natural state, including artesian water, natural mineral and spring water, from an underground water table or deposit and emerging from a spring tapped at one or more natural or bore exits, including all activities related to any of the aforementioned activities;”

Section 5 amended

3. Section 5(1) of the Principal Act is deleted and replaced with—

“(1) Subject to the provisions of this Act, a tax at the rate or rates prescribed by regulations made under this Act shall be levied upon the extraction of all water by a Water Extraction and Bottling Business regardless of how the water is used.”

Passed by the Parliament of the Republic of Fiji this 14th day of July 2023.