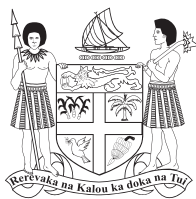


EXTRAORDINARY



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GOVERNMENT OF FIJI

FIJI INTERNATIONAL EVENT DECREE 2014
(DECREE NO. 17 OF 2014)

IN exercise of the powers vested in me pursuant to section 4 of the Office of the Vice-President and Succession Decree 2009 and section 165(4) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

PART 1—PRELIMINARY

Short title and commencement

1. This Decree may be cited as the Fiji International Event Decree 2014 and shall come into force on the date of its publication in the *Gazette*.

Interpretation

2. In this Decree, unless the context otherwise requires—

“Company” means International Golf Partners Pty Limited, a company incorporated in Australia, and established by PGA Australia with other commercial partners for the purpose of organising the Fiji International Event in Fiji;

“Fiji International Event” means an international golf tournament organised from the commencement of this Decree until 31 December 2018 as part of PGA Tour and sanctioned by PGA Australia, and organised by PGA Australia or the Company;

“Income Tax” has the same meaning as in the Income Tax Act;

“Income Tax Act” means the Income Tax Act (Cap. 201);

“Minister” means the Attorney-General and the Minister for Public Enterprise and Tourism;

“non-resident” has the same meaning as in the Income Tax Act;

“Non-resident Miscellaneous Withholding Tax” has the same meaning as in the Income Tax Act;

“PGA Australia” means the Professional Golfers Association of Australia Limited, a company incorporated in Australia;

“PGA Tour” means the series of golf tournaments conducted by PGA Australia;

“Royalty Withholding Tax” has the same meaning as in the Income Tax Act;

“Service Turnover Tax” has the same meaning as in the Service Turnover Tax Decree 2012;

“Social Responsibility Tax” has the same meaning as in the Income Tax Act; and

“Value Added Tax” has the same meaning as in the Value Added Tax Decree 1991.

Objects of the Decree

3. The objects of this Decree are to—

- (a) protect and further the position of the Republic of Fiji as a participant in and a supporter of the Fiji International Event;
- (b) assist in protecting the relations and ensuring the performance of the obligations of PGA Australia and the Company in relation to the holding of the Fiji International Event; and
- (c) provide taxation concessions, incentives and exemptions to PGA Australia and the Company for organising and holding the Fiji International Event.

PART 2—TAX AND DUTY EXEMPTIONS

Income Tax

4.—(1) Notwithstanding the provisions of the Income Tax Act—

- (a) any person who receives any prize money or appearance fees on or before 31 December 2018 for participating in any Fiji International Event shall be exempt from paying Social Responsibility Tax;
- (b) PGA Australia shall be exempt from paying Income Tax in respect of income earned on or after 1 January 2014 and before 1 January 2019; and
- (c) PGA Australia shall be exempt from paying Non-resident Miscellaneous Withholding Tax, Royalty Withholding Tax and any other non-resident withholding tax in respect of the following—
 - (i) any fees including sanction fees, right fees, management fees or similar fees payable to PGA Australia;
 - (ii) any professional, technical or similar fees, including equipment hire charges in relation to the Fiji International Event; or
 - (iii) any production fees or other similar fees payable for any television production or television broadcast in respect of the Fiji International Event.

(2) A tax deduction of two times the amount of any cash sponsorship made by a business towards the Fiji International Event shall be allowed to the business in determining the total income of that business for Income Tax purposes.

Value Added Tax

5.—(1) Any cash sponsorship made by a non-resident person in respect of the Fiji International Event shall be treated as a zero-rated supply under the Value Added Tax Decree 1991.

(2) Any funding contribution by PGA Australia to the Company in respect of the Fiji International Event shall be treated as a zero-rated supply under the Value Added Tax Decree 1991.

Service Turnover Tax

6. Notwithstanding the provisions of the Service Turnover Tax Decree 2012, PGA Australia shall be exempt from Service Turnover Tax for any services provided by PGA Australia or the Company in respect of the Fiji International Event.

Duty

7.—(1) Any importation or purchase ex-bond of machinery, equipment and merchandise that will be used solely for the Fiji International Event shall be exempt from import duty.

(2) For the purposes of this section “duty” means any duty levied under any customs law.

PART 3—MISCELLANEOUS

Regulations

8. The Minister may make Regulations prescribing matters that are required or permitted by this Decree to be prescribed or are necessary or convenient to be prescribed for carrying out or giving effect to this Decree.

Consequential

9. Notwithstanding the provisions of any other written law, this Decree shall have effect, and where there is any inconsistency between this Decree and any other written law, this Decree shall prevail to the extent of that inconsistency.

Given under my hand this 16th day of April 2014.

A. H. C. T. GATES
Chief Justice