

**ACT NO. 3 OF 2014**

I assent.

E. NAILATIKAU  
President

[15 December 2014]

**AN ACT****TO AMEND THE TAX ADMINISTRATION DECREE 2009**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

1. This Act may be cited as the Tax Administration (Budget Amendment) Act 2014 and shall come into force on 1st January, 2015.

*Section 111 amended*

2. Section 111 of the Tax Administration Decree 2009 is amended by deleting “Auditor-General” and substituting “Permanent Secretary for Finance or his or her appointed representative”, wherever it appears.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.