

## GOVERNMENT OF THE REPUBLIC OF FIJI DECREE NO. 13

TURNOVER TAX (MISCELLANEOUS SERVICES)  
(AMENDMENT) DECREE 1988

A DECREE TO AMEND THE TURNOVER TAX  
(MISCELLANEOUS SERVICES) 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 Turnover Tax (Miscellaneous Services) (Amendment) Decree 1988.

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*Interpretation*

2. The Turnover Tax (Miscellaneous Services) Act is in this Decree referred to as the principal Act.

*Schedule 2 amended*

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 The Second Schedule to the principal Act is repealed and replaced by the following schedule:

"SECOND SCHEDULE  
(Section 3)

RATES OF TAX PAYABLE

1. On the value of any consideration paid or payable by a person in respect of the provision to that person of a prescribed service other than the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—

- (a) For each complete \$1.00 of turnover, turnover tax payable = 8c;  
(b) 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

2. On the provision in Fiji of a ticket or tickets for international travel by sea or air from Fiji—\$15 per trip per person."

*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