

ACT NO. 16 OF 2021

I assent.

J. K. KONROTE

President

[30 July 2021]

AN ACT

TO AMEND THE ENVIRONMENT AND CLIMATE ADAPTATION LEVY ACT 2015

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Environment and Climate Adaptation Levy (Budget Amendment) Act 2021.

(2) This Act comes into force on 1 August 2021.

(3) In this Act, the Environment and Climate Adaptation Levy Act 2015 is referred to as the “Principal Act”.

Sections 9C and 9D inserted

2. The Principal Act is amended after section 9B by inserting the following new sections—

“Refunds

9C.—(1) Where the Environment and Climate Adaptation Levy has been levied and paid and repayment of the Environment and Climate Adaptation Levy or of any portion of it is claimed on the ground that the Environment and Climate Adaptation Levy was levied or paid inadvertently or erroneously, and if the CEO is satisfied that such claim is correct, the excess amount is to be refunded.