

ACT NO. 27 OF 2021

I assent.

J. K. KONROTE

President

[30 July 2021]

AN ACT

TO AMEND THE TAX ADMINISTRATION ACT 2009

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Tax Administration (Budget Amendment) Act 2021.

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

(3) In this Act, the Tax Administration Act 2009 is referred to as the “Principal Act”.

Section 11 amended

2. Section 11 of the Principal Act is amended by—

(a) deleting subsection (2) and substituting the following—

“(2) The amendment of a tax assessment under subsection (1) may be made—

(a) notwithstanding paragraphs (b) and (c), in the case of fraud, wilful neglect, or serious omission by or on behalf of the taxpayer, at any time;