

ACT NO. 23 OF 2017

I assent.

J. K. KONROTE
President

[14 July 2017]

AN ACT

TO AMEND THE WATER RESOURCE TAX ACT 2008

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Water Resource Tax (Budget Amendment) Act 2017.

(2) This Act comes into force on 1 August 2017.

(3) In this Act, the Water Resource Tax Act 2008 is referred to as the “Principal Act”.

Section 5 amended

2. Section 5(1) of the Principal Act is amended by deleting “appropriate rate under the Schedule” and substituting “rate or rates prescribed by regulations made under this Act”.

Section 13 amended

3. Section 13(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years or to both”.

Section 14 amended

4. Section 14(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years or to both”.