

**ACT NO. 17 OF 2018**

I assent.

J. K. KONROTE  
President

[13 July 2018]

**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 2018.

(2) This Act comes into force on 1 August 2018.

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

*Section 2 amended*

**2.** Section 2 of the Principal Act is amended by deleting the definition of “prescribed service” and substituting the following—

““prescribed service” means a service listed in Schedule 1 where the annual gross turnover for the provision of such service exceeds \$1.25 million; and”.

*Section 5 amended*

**3.** Section 5 of the Principal Act is amended by—

- (a) in subsection (6), deleting “the amount specified in paragraphs 10 and 11 of Schedule 1” and substituting “\$1.25 million”; and
- (b) deleting subsection (7) and substituting the following—

“(7) Subject to this Act, any accountable person registered under subsection (6) that has been registered for 12 consecutive months may notify the CEO if the annual gross turnover of the prescribed service during the period of 12 months is not more than \$1.25 million and if the CEO is satisfied that the annual gross turnover of the prescribed service during the period of 12 months is not more than \$1.25 million the CEO shall deregister the accountable person.”.

*Section 6 amended*

**4.** Section 6(2) of the Principal Act is amended by deleting “\$0.10c” and substituting “\$0.20”.

*Schedule 1 amended*

**5.** Schedule 1 to the Principal Act is amended by—

- (a) in paragraph 10, deleting “and their annual gross turnover is over \$1.25 million”; and
- (b) in paragraph 11, deleting “with an annual gross turnover of over \$1.25 million”.

Passed by the Parliament of the Republic of Fiji this 12th day of July 2018.