

EXTRAORDINARY



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GOVERNMENT OF FIJI
 (DECREE NO. 14 OF 2011)

WATER RESOURCE TAX (AMENDMENT) DECREE 2011

IN exercise of the powers vested in me as President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

TO AMEND THE WATER RESOURCE TAX PROMULGATION 2008

Short title and commencement

1. This Decree may be cited as the Water Resource Tax (Budget Amendment) Decree 2011, and comes into force on the 1st of April, 2011.

Section 5 amended

2. Section 5 of the Water Resource Tax Promulgation 2008 (“the Promulgation”) is amended by—
- (a) inserting in paragraph (1) “less wastage of 15%” in between ‘natural state’ and ‘including’;
 - (b) deleting in paragraph (2) after the words ‘natural state’ the words ‘for the purpose of bottling or packaging for sale’ and substituting “less wastage of 15%.”

Section 6 amended

2. Section 6 of the Promulgation is amended by—
- (a) deleting in subsection (1) (a) after the word ‘within’ the words ‘fourteen working’ and substituting “seven working”;
 - (b) inserting in subsection (1) (b) subparagraph (ii) after the word ‘consumption’ the words “whereby only the maximum of 15% wastage is allowable”.

Section 14A Inserted

3. The Promulgation is amended by adding after section 14—

“14A.—(1) The Comptroller may station a proper officer in the premises of a business that is extracting water from its natural state for the purpose of bottling or packaging for sale, to—

- (a) watch the process of such business from the point of extracting water from its natural state up to the bottling and packaging for sale of that water ; and
- (b) enforce compliance with this Promulgation.

(2) If requested to do so by the Comptroller, such businesses shall provide office accommodation to the Comptroller’s satisfaction at or adjacent to the premises of such businesses for such use of a proper officer referred to in subsection (1).

(3) Any business falling under this Promulgation is guilty of an offence if it fails to comply with a request made to them in accordance with subsection (2) and is liable on conviction to a fine not exceeding 100 penalty units.”

Given under my hand this 28th day of March 2011.

EPELI NAILATIKAU
 President of the Republic of Fiji