



## PARLIAMENT OF THE REPUBLIC OF FIJI

PARLIAMENT COMPLEX, GLADSTONE ROAD  
P.O. BOX 2352, GOVERNMENT BUILDING, SUVA  
PHONE 3225600, FAX: 3305325



### Calling for Written Submissions from the Public Income Tax Bill 2015 (Bill No. 22 of 2015)

The Parliament passed a resolution on Thursday 27<sup>th</sup> August 2015 that the Income Tax Bill, 2015 (Bill No. 22 of 2015) be referred to the Standing Committee on Justice, Law and Human Rights and to report back to Parliament during the November sitting.

The Income Tax Bill 2015 provides for the imposition of the income tax, capital gains tax and the regulation of fringe benefits. It also repeals and replaces the Income Tax Act (Cap. 201), Capital Gains Tax Decree 2011 and Fringe Benefit Decree 2012 with effect from 1<sup>st</sup> January 2016. The new Income Tax Law will be implemented to simplify tax administration in Fiji in conformity with the recommendation made by the International Monetary Fund to simplify Fiji's tax laws.

The Standing Committee on Justice, Law and Human Rights invites interested persons or organisations wishing to express views on the Bill to base their submissions on the following areas:

- 1) What specific sections of the Bill do you agree with?
- 2) What sections do you have an issue with?
- 3) Are the provisions in the new Income Tax Bill 2015 sufficient to address issues which were lacking in the Income Tax Act (Cap. 201), Capital Gains Tax Decree 2011 and the Fringe Benefit Decree 2012?
- 4) Any other views specific to the contents of the Bill.

Written submissions are to be made on the template provided and lodged with:

The Chairman  
Standing Committee on Justice, Law and Human Rights  
PO Box 2352  
Government Buildings  
SUVA

as soon as possible but no later than **Friday, 25<sup>th</sup> September 2015**. Copies of the Bill are available on the Fiji Parliament website [www.parliament.gov.fj](http://www.parliament.gov.fj)

Parties or persons who wish to appear and make oral submissions before the Committee sitting in Suva should contact the Committee Secretary (Kalo) on the before mentioned addresses for allocation of time slots. Please note that oral submissions are not to exceed 20 minutes with 10 further minutes for questions and answers.

For further enquiries please contact the Committee Secretary (Kalo) on email ([ktakape@parliament.gov.fj](mailto:ktakape@parliament.gov.fj)) or telephone contact 3225609.