

have been incorporated into such goods at the rate subsisting at the time of disposal of the products and the value for duty of the articles or materials shall be calculated in accordance with Part 1 and Part 2 of Schedule 1.

(2) Products manufactured in Tax Free Region and consumed within Fiji, and which, if they had been manufactured outside a Tax Free Region, would have been excisable goods under the Excise Act, 1986, shall become liable for duty on the finished product at a rate equivalent to the rate of excise duty for such products under the Excise Act, 1986, subsisting at the time of disposal, and the value for duty of the products shall be calculated in accordance with the Excise Act, 1986.”

GIVEN UNDER MY HAND this 30th day of December 2008.

J. I. ULUIVUDA  
President of the Republic of the Fiji Islands

[2046]

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

HOTEL TURNOVER TAX ACT (BUDGET AMENDMENT) PROMULGATION 2008  
(PROMULGATION NO. 34 OF 2008)

IN EXERCISE of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE HOTEL TURNOVER TAX ACT 2006

*Short title and commencement*

1.—(1) This Promulgation may be cited as the Hotel Turnover Tax (Amendment) Promulgation 2008, and shall come into force on 1st January 2009.

*New Section 4A inserted*

2. The Hotel Turnover Act 2006 (“**the Act**”) is amended by inserting the following new Section 4A—

*“Tax held by accountable person deemed to be held in trust for the State*

4A. An amount of tax collected by an accountable person under Section 3 of this Act and payable by that accountable person to the Commissioner under Section 4 of this Act shall be deemed to be held in trust for the State and shall not be subject to any attachment in respect of any debt or other liability of that accountable person in the event of the liquidation or bankruptcy of that accountable person, or of any assignment for the benefit of the accountable person’s creditors, or in any event, and the said amounts shall not form part of the estate of the accountable person in liquidation or bankruptcy or part of any such assignment, but shall be paid in full to the Commissioner before any distribution of property is made.”.

GIVEN UNDER MY HAND this 30th day of December 2008.

J. I. ULUIVUDA  
President of the Republic of the Fiji Islands