

**ACT NO. 17 OF 2020**

I assent.

J. K. KONROTE  
President

[31 July 2020]

**AN ACT****TO REPEAL THE SERVICE TURNOVER TAX ACT 2012**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

- 1.—(1) This Act may be cited as the Service Turnover Tax (Repeal) Act 2020.
- (2) This Act comes into force on 1 August 2020.

*Repeal*

2. The Service Turnover Tax Act 2012 is repealed.

*Savings and transitional provisions*

3. Notwithstanding the repeal of the Service Turnover Tax Act 2012 and the consequential amendments provided under section 4 and the Schedule—

- (a) any Service Turnover Tax imposed under the Service Turnover Tax Act 2012 continues to apply to transactions entered into and paid before 1 August 2020;