

**ACT NO. 23 OF 2017**

I assent.

J. K. KONROTE  
President

[14 July 2017]

**AN ACT****TO AMEND THE WATER RESOURCE TAX ACT 2008**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Water Resource Tax (Budget Amendment) Act 2017.

(2) This Act comes into force on 1 August 2017.

(3) In this Act, the Water Resource Tax Act 2008 is referred to as the “Principal Act”.

*Section 5 amended*

**2.** Section 5(1) of the Principal Act is amended by deleting “appropriate rate under the Schedule” and substituting “rate or rates prescribed by regulations made under this Act”.

*Section 13 amended*

**3.** Section 13(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years or to both”.

*Section 14 amended*

**4.** Section 14(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years or to both”.

*Section 14A amended*

**5.** Section 14A(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years or to both”.

*Section 15 amended*

**6.** Section 15 of the Principal Act is amended by—

(a) in paragraph (e), deleting “and is liable on conviction to a fine not exceeding \$10,000, or to imprisonment for a term not exceeding 10 years, or to both.”; and

(b) after paragraph (e), inserting the following—

“and is liable on conviction to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or to both.”.

*Section 16 amended*

**7.** Section 16 of the Principal Act is amended by—

(a) in paragraph (b), deleting “and is liable on conviction to a fine not exceeding \$10,000.” and substituting “,”; and

(b) after paragraph (b), inserting the following—

“and is liable on conviction to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or to both.”.

*Section 17 amended*

**8.** Section 17 of the Principal Act is amended by—

(a) in paragraph (d), deleting “and is liable on conviction to a fine not exceeding \$10,000, or to imprisonment for a term not exceeding 2 years, or to both.”; and

(b) after paragraph (d), inserting the following—

“and is liable on conviction to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or to both.”.

*Section 18 amended*

**9.** Section 18 of the Principal Act is amended by—

(a) before “is liable”, inserting “and”;

(b) deleting “\$10,000,” and substituting “\$25,000”; and

(c) after “10 years”, deleting “,”.

*Section 20 amended*

**10.** Section 20(3) of the Principal Act is amended by—

(a) in paragraph (b), deleting “is liable on conviction to a fine not exceeding \$10,000.” and substituting “,”; and

(b) after paragraph (b), inserting the following—

“and is liable on conviction to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or to both.”.

*Schedule deleted*

**11.** The Principal Act is amended by deleting the Schedule.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2017.