

TAXtimes

“Global in touch, **LOCAL IN REACH**”

PLASTIC BAGS REGULATION 2017

This issue highlights the enforcement of Environment and Climate Adaptation Levy on Plastic bags that came into effect on 1st August 2017.

The Environment and Climate Adaptation Levy charged on Plastic bags must be collected by a cashier at the point at which a plastic bag is provided by the business to the consumer.

The accountable person must:

- 1) Ensure that the Environment and Climate Adaptation levy collected is paid to FRCS before or on the last day of each month following the month in which the Environment and Climate Adaptation Levy is collected.
- 2) Provide together with such payment a report in respect of the month in which the Environment and Climate Adaptation Levy is collected, setting out the-
 - i) Number of Plastic bags stocked by the business at the beginning of the month
 - ii) Number of plastic bags provided to consumers in that month
 - iii) Number of plastic bags remaining in stock of the business at month end
 - iv) Amount of Environment and Climate Adaptation levy collected in that month.

The business must display a notice informing consumers of the Environment and Climate Adaptation Levy charged on plastic bags.

The notice must be legible and displayed in a conspicuous place.

This is general information and not a substitute for full professional advice.

Should you have any questions in relation to this newsletter please do not hesitate to contact, Sanjay Ram or Atnesh Prasad.

Email: sanjayr@hlbnadi.com.fj; or atnesh@hlbnadi.com.fj

For further information on articles in this issue contact:



Sanjay Ram Saxsena
Phone: (679) 6702430
Email: sanjayr@hlbnadi.com.fj



Atnesh Prasad
Phone : (679) 6702430
Email : atnesh@hlbnadi.com.fj

Fiji Office

HLB Crosbie & Associates

Nadi

Top Floor, HLB House
3 Cruickshank Road
P.O.Box 10973
Nadi Airport
Phone: (679) 6702430
Fax: (679) 6702102

Suva

Level 2, Mid City
Waimanu Road
Suva
Phone: (679) 3311066
Fax: (679) 3311005

Labasa

First Floor
Bahadur Ali's Building
Nasekula Road
Labasa
Phone: (679) 8811561

New Zealand Office

GNR Accountants Ltd
Level 2, AIL House
3055 Gt North Road
New Lynn, Auckland
P.O.Box 80148
Green Bay
Auckland 0643
Phone (649) 8261129
Fax: (649) 8250127

www.hlbcrosbie.com