

- (a). knowingly or recklessly furnishes, in pursuance of any requirement made under subsection (1), any return, information or record which is false in a material particular; or
  - (b). wilfully makes a false entry in any record required to be produced and kept under the provisions of this Decree or, with intent to deceive, makes use of any such entry which he knows to be false; is guilty of an offence.
- (4). Where an offence has been committed under the provisions of subsection (3) by an employer (other than the Government) being a body corporate, every officer, including any director, manager, secretary or other servant and any other person purporting to act in such capacity of the employer, who knowingly and wilfully authorised or permitted the contravention mentioned in this section shall, in addition to the employer, be guilty of an offence and on conviction liable to the same fine.
- (5). Where an offence has been committed under the provisions of subsection (3) by an employer being the Government, every public officer who furnishes the returns, provides the information or keeps the records required by subsection (1), or any person or persons purporting to do so, who knowingly and wilfully authorised or permitted the contravention mentioned in this section is guilty of an offence.

#### **Authorised Officers**

- 42I (1). The University may appoint such persons as it thinks necessary, to be authorised officers for all or any of the purposes of this Part.”
- (3). An authorised officer may, by notice in writing served on any employer, or in respect of whom a Levy order has been made or carrying on a designated trade or occupation or having a person in training or employing an apprentice, require him to keep and to furnish to him within a time or times and in a manner to be specified, such report or particulars as shall be specified with respect to the persons or any apprentice employed by him.
- (4). An authorised officer shall be supplied by the Council with a certificate of his appointment and when exercising or seeking to exercise any of the powers lawfully conferred on him shall produce the certificate on demand.
- (5). Any person who:-
- (a). Refuses or fails to comply without reasonable cause with any requirement made by an authorised officer under the provisions of this Decree; or
  - (b). Obstructs or hinders an authorised officer in the exercise of his powers under the provisions of this Decree is guilty of an offence.”

#### **Penalties**

- 42J. Any person who commits an offence under this Part is liable on conviction to a fine not exceeding 50 penalty points or to imprisonment for a period not exceeding one year or both.

For further information  
please contact  
The (FNU) Levy Section at  
Narere Centre on:

Phone: (679) 3392000  
ext: 192, 193, 264, 279 & 293

Fax: 3340184

Private Mail Bag, Suva.

or alternatively via email on  
[levy@fnu.ac.fj](mailto:levy@fnu.ac.fj)



**FIJI NATIONAL  
UNIVERSITY**

**LEVY ORDER**

*(as amended by the Fiji National University Amendment  
Decree No. 58 of 2010)*

### Short title

1. This Order may be cited as the Fiji National University Levy Order.

### Interpretation

2. In this Order, unless the context otherwise requires, “wages” means all emoluments which would be due in money to an employee under his contract if no deductions were made there from, whether in pursuance of any law requiring or permitting the making of any deduction or otherwise and whether such emoluments have been agreed to be paid monthly, weekly, daily or otherwise: Provided that the following shall be deemed not to be wages:-
  - a. payments made by an employer to an employee in reimbursement of sums necessarily expended by him on behalf of his employer for the purposes of his employment;
  - b. payments made by the Government of a State or by an organisation, which expressions shall have the same meaning as in the Diplomatic Privileges and Immunities Act, to any person employed in Fiji.

### Scope of Levy Order

3. A levy is hereby imposed on every employer in respect of all his employees, except the following employees:
  - (1) an employee based and paid overseas as long as his employment in Fiji does not exceed in the aggregate three months in any period of twelve months;
  - (2) an officer or man of the Royal Fiji Military Forces;
  - (3) a police officer;
  - (4) a uniformed officer of the Prisons Service;
  - (5) an employee or supervisor –
    - (I). of a recognised school, as defined in the Education Act; or
    - (II). of any other school exempted from the provisions of this Order by the Minister;
  - (6) an employee of a co-operative society, as defined in the Co-operative Societies Act, except those co-operative societies which may from time to time be designated by the Minister;
  - (7) an employee employed by any organisation as defined in the Diplomatic Privileges and Immunities Act;
  - (8) an employee employed by the Government of a State, as defined in the Diplomatic Privileges and Immunities Act;
  - (9) a domestic servant, as defined in the Employment Act;

- (10) an employee actively engaged in and who has as his main occupation:
  - (i). agriculture;
  - (ii). forestry;
  - (iii). fishing;
  - (iv). advisory and training work in the Ministry of Agriculture, Fisheries and Forests;
  - (v). scientific and cultural research;
  - (vi). medical, dental, para-medical and health inspection work;
  - (vii). credit union work;
  - (viii). welfare and charitable work;
  - (ix). religious work;
  - (x). provision of live entertainment and cultural services as an artist or performer.

### Amount of Levy

4. The levy referred to in paragraph 3 shall be of an amount assessed from time to time by the University to be equal to one per cent of the total of the gross wages paid by the employers in the period prior to the date of such assessment in respect of all employees on whom this levy is imposed.

### Service of Notice

5. The University shall serve or cause to be served a notice on the employer on whom the levy has been imposed by paragraph 3 specifying the date by which the levy shall be paid and the period in respect of which the assessment referred to in the last preceding paragraph is based.

### Interest

6. (1) Any sum due under this Order and unpaid on the date specified in any notice served under the provisions of paragraph (5) shall bear interest from that date at the rate of one per cent per month or part of a month until payment: Provided that if the amount of any interest amounts to a fraction of a dollar, the interest payable shall be calculated to the next highest dollar.  
(2) The University may in any case remit in whole or in part, whether prospectively or retrospectively, the payment of any interest.

**[A direct extract from the Fiji National University  
Amendment Decree No. 58 of 2010]**

## PART VII – LEVY ORDER

### Levy Order

- 42A (1). The Minister may, from time to time, after consultation with the Council make, in such form and containing such details (including provisions for the payment of interest) as he may determine, a Levy Order imposing a Levy on any employer or class of employers, and the amount payable under any such Levy Order shall be paid to the Council at the time and in the manner specified in such Levy Order, and a Levy Order may make different provisions in relation to different classes of employers.
- (2). The Minister may from time to time, after consultation with the Council, revoke or amend a Levy Order.
  - (3). The Council shall ensure that the University always has in place an effective system for collecting the amount payable under a Levy Order.
  - (4). The amount payable under a Levy Order shall be deemed to be a simple contract debt due from the employer and shall be recoverable accordingly by the Council in any court.
  - (5). Proceedings under subsection (4) may be instituted by:-
    - (a). the Vice-Chancellor or
    - (b). by any servant or agent of the Council authorised by the Vice-Chancellor in writing for that purpose: and the Vice-Chancellor or any such servant or agent may conduct proceedings whether or not he was the person instituting them.
  - (6). Any employer who fails to pay to the Council any amount payable as a Levy Order at the time and in the manner specified is guilty of an offence.

## PART VII – INFORMATION

### Consequences upon failure to comply with the Levy Order

- 42B (1). The Council may require an employer or class of employers to furnish such returns, provide such information and keep such records as shall be approved by it to produce them for inspection by or on behalf of the Council to enable it carry out its functions under this Decree.
- (2). Any employer who refuses or fails to comply without reasonable cause with any requirement of the Council made under subsection (1) shall be guilty of an offence.
  - (3). Any employer who:-