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Title: Fiji Income Tax Law

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This book is one of the recent publications in the Laws of the South Pacific Series. As the title suggests the book deals with the principles of the income taxation regime operating in Fiji.

The focus of the book is on the legal principles of income taxation. It does not deal overly with issues of taxation policy or objectives. Nor does it deal extensively with other kinds of taxation within the general tax mix in Fiji other than income tax. There is however some basic introductory material included to set, at least, a general context for the consideration of the income tax regime. However, the book is not intended as a book on general revenue law and it should not be assessed as such.

The book is well written and easy to read. It is compiled from a practical perspective. In light of this it will be very valuable as both a student and a practitioner text. It will serve not only the legal discipline but also the likes of say, accounting and financial planning. Apart from that it provides a significant contribution to legal research in the South Pacific region.

The coverage of the relevant legislation in Fiji is admirable. In terms of judicial authority it draws extensively on the authority from comparable jurisdictions such as Australia and the United Kingdom, but blends these with local authority where that is available. As is often the case, it appears that local authority is not extensive in this particular area. Reference to comparable jurisdictions is therefore inevitable.

One area which might improve further editions of the text is separate attention to the area of interpretation of the income tax provisions by the courts. The experience in other jurisdictions is that the courts at particular times have adopted interpretative approaches in respect of taxation legislation which do considerably impact on the application of the legislation. Moreover, it is essential for taxation advisers and planners to be able to predict the current trends in court interpretation strategies in order to be able to provide reliable advice. It is not clear whether the courts in Fiji have adopted any distinctive approach in this regard or whether they follow approaches found elsewhere. In any event, it is a point worthy of additional commentary and perhaps a separate chapter. Taxation law is inevitably one of those areas of law in which the links with policy is considerably more immediate than perhaps elsewhere.

Overall the author is to be commended for this work. It makes a valuable contribution to legal research in and resources of the region as a whole. I could not detect any major sins either of commission or omission.

Perhaps the author can be encouraged for the future to provide a more general coverage of the revenue system of Fiji and perhaps of the other countries of the Pacific region.

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