

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

VALUE ADDED TAX DECREE (BUDGET AMENDMENT) PROMULGATION
(PROMULGATION NO. 18 OF 2007)

IN exercise of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgment as President of the Republic of Fiji Islands as to what is best and good for the people of the Republic of the Fiji Islands, and by the exercise of the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the approval of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE VALUE ADDED TAX DECREE

Short title, etc

1.—(1) This Promulgation may be cited as the Value Added Tax Decree (Budget Amendment) Promulgation 2007 and is deemed to have come into force on 1 January 2007, except section 3 of this Promulgation which comes into force on 1 May 2007.

(2) In this Promulgation, the Value Added Tax Decree 1991 is referred to as the “Decree”.

Section 65(4) is amended

2. Section 65 of the Decree is amended by adding after subsection (4) the following subsection—

“(4A) Subsection (4) applies to the owner of a hotel in respect of hotel turnover tax imposed under the Hotel Turnover Tax Act 2006.”

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Second Schedule – Zero-rated supplies is amended

3. The Second Schedule to the Decree is amended by inserting the following paragraph—

“25. The supply of electricity to residential consumers (including any surcharge or other service charge normally billed to such consumers) up to the value of first \$30 per monthly invoice in respect of each such supply.”

Given under my hand this 18th day of April 2007.

J. I. ULUIVUDA
President of the
Republic of Fiji Islands
