

ACT NO. 27 OF 2005



I assent.

[L.S.]

J. I. ULUIVUDA

President

[21st December 2005]

AN ACT

TO AMEND THE VALUE ADDED TAX DECREE

[1st January 2006]

ENACTED by the Parliament of the Fiji Islands—

Short title and commencement

1. This Act may be cited as the Value Added Tax Decree (Budget Amendment) (No. 2) Act 2005, and comes into force on 1st January 2006.

Section 14 amended

2. Section 14 of the Value Added Tax Decree 1991 is amended—
 - (a) in subsection (2)(b), by inserting “(including import excise duty)” after “any duties”;
 - (b) in subsection (2), by replacing the full stop with a semi-colon at the end of paragraph (b), and by inserting after paragraph (b) the following paragraph—
 - “(c) For the purpose of this section, the calculation of the Value for Value Added Tax (VFV) on import shall be the sum of the amount of—
 - (ii) value for duty of the goods; and
 - (iii) fiscal duty and import excise duty.”; and

- (c) by renumbering the existing subsection (4)(e) as the new paragraph (a) of the proposed subsection (4A), and by adding the following new subsection—

“(4A) Notwithstanding subsection (4), the following shall not be subject to tax levied under subsection (1)—

- (b) the following tariff items under the heading numbers 04.02 (powdered milk), 09.02 (tea), 10.01 (wheat), 10.06 (rice), 11.01 (flour and sharps from wheat), 15.07 to 15.17 (edible fats and oils; crude and refined oils), 16.04 (prepared or preserved canned fish), and 27.10 (kerosene), as are listed in Part 1 of Schedule 2 to the Customs Tariff Act 1986.”

Section 51 amended

3. Section 51 of the Value Added Tax Decree 1991 is amended—

- (a) in subsection (2), by deleting “Judicial and Legal Services Commission established under Section 123” and substituting “Judicial Service Commission established by section 131”;
- (b) in subsection (3), by deleting the words “a person of legal knowledge and experience” and substituting “a legal practitioner who has substantial experience in taxation law and who is qualified for appointment as a Judge of the High Court”;
- (c) in subsection (4), by deleting “Sections 111 and 112” and substituting “sections 119 and 120”;
- (d) in subsection (5), by deleting “Section 124” and substituting “Section 194(2), (3), (4) and (5)”, and by deleting “as if the office of the Tribunal is specified in Schedule 2 of the Constitution.”.

Second Schedule amended

4. The Second Schedule to the Value Added Tax Decree 1991 is amended by adding after paragraph 23 the following paragraph—

“24. The supply of kerosene and the following basic food items—

- (a) tinned fish;
- (b) flour and sharps;
- (c) powdered milk;
- (d) edible oil;
- (e) rice;
- (f) tea.”

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Passed by the House of Representatives this 28th day of November 2005.

Passed by the Senate this 14th day of December 2005.

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