

ACT NO. 23 OF 2022

I assent.

W. KATONIVERE
President

[4 April 2022]

AN ACT**TO AMEND THE VALUE ADDED TAX ACT 1991**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.**—(1) This Act may be cited as the Value Added Tax (Amendment) (No. 2) Act 2022.
(2) This Act is deemed to have come into force on 1 April 2022.
(3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 14 amended

- 2.** Section 14 of the Principal Act is amended by—

- (a) in subsection (1), deleting “an exempt supply” and substituting “a zero-rated supply”; and
(b) in subsection (1B), deleting “7323.81.00” and substituting “7321.81.00”.

Section 15 amended

- 3.** Section 15(1A) of the Principal Act is amended by deleting “7323.81.00” and substituting “7321.81.00”.