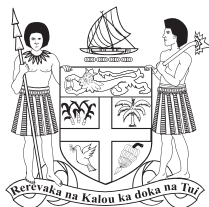


ACT NO. 4 OF 2020

I assent.

J. K. KONROTE
President

[27 March 2020]

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 (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

Section 14 amended

2. Section 14(4A)(a) of the Value Added Tax Act 1991 is amended by deleting “and 228 (tourists)” and substituting “, 228 (tourists) and 298 (Concession for medical emergencies - companies, entities and individuals)”.

Passed by the Parliament of the Republic of Fiji this 27th day of March 2020.