

**ACT NO. 15 OF 2018**

I assent.

J. K. KONROTE  
President

[13 July 2018]

**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 (Budget Amendment) Act 2018.
- (2) This Act comes into force on 1 August 2018.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

*Section 18 amended*

2. Section 18(2)(e) of the Principal Act is amended by—

- (a) deleting “or engineering work” and substituting “, engineering work or land development”; and
- (b) after “or extension,”, inserting “engineering work or land development,”.

*Section 24 deleted*

3. The Principal Act is amended by deleting section 24.