



I assent.

(L.S.)

P.K. GANILAU

President

[8 March, 1993]

AN ACT

TO AMEND THE VALUE ADDED TAX DECREE, 1991.

[1 January, 1993]

ENACTED by the Parliament of Fiji.

Short title and commencement

- 1.(1) This Act may be cited as the Value Added Tax (Amendment) (No. 1) Act, 1993.
- (2) This Act shall be deemed to have come into force on the 1st day of January, 1993.

Interpretation

2. The Value Added Tax Decree, 1991 is, in this Act, referred to as the Decree.

Section 2 amended

3. Section 2 of the Decree is amended in subsection (1) by erasing the semi colon at the end of the definition of the word "money" and adding immediately after the word "exchange" the following - "but does not include collectors piece, investment article or item of numismatic interest;".

Section 14 amended

4. Section 14 of the Decree is amended in paragraph (e) of subsection (4) by inserting the following words, figures and expression immediately before the figures "201" in line 3 - "126 (money),".

Section 23 amended

5 Section 23 of the Decree is amended by adding a new subsection (7) immediately after subsection (6) and a new subsection (8) thereafter, as follows -

"(7) Notwithstanding anything in subsection (1) where a registered person is -

- (a) a produce supplier; or
- (b) a non-profit body which in the opinion of the Commissioner is not carrying on a taxable activity in competition with another registered person; or
- (c) any other person who has registered in error,

he may apply for cancellation of registration at any time, but not later than 30 June, 1993.

(8) Notwithstanding anything in subsection (4) of Section 3 of this Decree, where a person ceases to be registered under subsection (7), any input tax credit which has not been claimed by the registered person in respect of any goods or services then forming part of the assets of any taxable activity carried on by that registered person shall not be deemed to be in the course of that taxable activity for the purposes of ceasing to be a registered person."

Section 32 amended

6. Section 32 of the Decree is amended -

(a) in subsection (1) by erasing the full stop at the end of paragraph (b) and substituting it with a semi-colon;

(b) in subsection (1) by adding the following paragraph immediately after paragraph (b) -

"(c) Category C, with taxable period of twelve months ending on the last day of any month in any year, for produce suppliers primarily engaged in the supply of sugarcane as may be determined by the Commissioner."

(c) in subsection (2) by adding immediately after the letter "B" in line 1 the word and letter "or C";

(d) in subsection (3) by adding immediately after the letter "B" in line 2 the word and letter "or C";

(e) in subsection (5) by adding immediately after the letter "B" in lines 2 and 3 the word and letter "or C";

(f) in subsection (7) by deleting the expressions word and letters "(a) and (b)" in line 4 and substituting the following expressions, word and letters - "(a), (b) and (c)".

First Schedule amended

7. The First Schedule to the Decree is amended in paragraph (10) under "Educational institution", by inserting immediately after the word "Pacific" in line 8 the following - "or any other similar educational institute as approved by the Commissioner".

Second Schedule amended

8. The Second Schedule to the Decree is amended -

(a) in paragraph 6 by inserting immediately after the word "import" in line 3 the words "or ships or aircrafts in transit";

(b) in paragraph 6 by erasing the semi-colon at the end of sub-paragraph (a) and inserting the words and expression "or ships or aircrafts in transit; or".

(c) in paragraph 12 by inserting between the words "import" and "in" in line 2 the words "or ships or aircrafts in transit".

(d) by adding immediately after paragraph 19 the following new paragraph -

"20. The supply of fertilizer solely for the planting of cane under the FSC Advancement Scheme as approved by the Commissioner."

(e) by adding immediately after the new paragraph 20 the following new paragraph -

"21. Supplies of goods cleared ex-bond or imported direct for or on behalf of approved persons or bodies under paragraph (e) of subsection (4) of Section 14 of this Decree:

Provided the liability to import tax shall be collected and paid at the time of disposal in accordance with the provisions of the Customs Tariff Act."

(f) by adding immediately after the new paragraph 21 the following new paragraph -

"22. The handling of international inbound telecommunication services (except where charges are accounted for by the recipient) and all mails and parcels on which postage or freight has been accounted for and for which an income is received for services provided."

(g) by renumbering the existing paragraph 20 of the Second Schedule to the Decree as paragraph 23.

Passed by the House of Representatives this seventeenth day of February, in the year of our Lord one thousand, nine hundred and ninety-three.

Passed by the Senate this third day of March, in the year of our Lord one thousand, nine hundred and ninety-three.