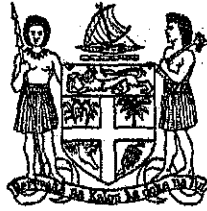


FIJI

ACT NO. 29 OF 1995



I assent.

[L.S.]

K. K. T. MARA
President

[19 December 1995]

AN ACT

TO AMEND THE VALUE ADDED TAX DECREE, 1991

[1 January, 1996]

ENACTED by the Parliament of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Value Added Tax (Amendment) (No 2) Act, 1995.

(2) This Act shall come into force on the 1st day of January 1996.

Interpretation

2. In this Act, the Value Added Tax Decree, 1991, is referred to as “the Decree”.

Section “22” amended

3. Section “22” of the Decree is amended—

- (a) in subsection “(1)(a)(i)” by deleting the words “twenty thousand” in the sixth line and substituting the words “thirty thousand”;
- (b) in subsection “(1)(b)(i)” by deleting the words “ten thousand” in the sixth line and substituting the words “fifteen thousand”.

Second Schedule amended

4. The Second Schedule of the Decree is amended—

- (a) by repealing paragraph "17";
- (b) in paragraph "23" by deleting the definitions of "Bus" and "Public passenger transportation"
- (c) by renumbering existing paragraphs "18" to "23" inclusive as paragraphs "17" to "22" respectively.

Passed by the House of Representatives this sixth day of December, in the year of our Lord one thousand, nine hundred and ninety-five.

Passed by the Senate this thirteenth day of December, in the year of our Lord one thousand, nine hundred and ninety-five.