

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) DECREE 2014
(DECREE NO. 6 OF 2014)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, and section 165(2) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement

- 1.—(1) This Decree may be cited as the Value Added Tax (Amendment) Decree 2014.
- (2) This Decree shall be deemed to have come into effect on 28th January, 2011.

Second Schedule amended

2. The Second Schedule to the Value Added Tax Decree 1991 is amended by inserting the following new paragraph after paragraph 29—

“30. Any direct supply of fish which is fresh, chilled or frozen, excluding fish fillets and other fish meats, by a locally registered fishing company to a local fish processor.”

Given under my hand this 3rd day of March 2014.

EPELI NAILATIKAU
President of the Republic of Fiji