

GOVERNMENT OF FIJI

VALUE ADDED TAX DECREE (AMENDMENT) (No. 2) DECREE 2010
(DECREE NO. 65 OF 2010)

In exercise of the powers vested in me as President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement

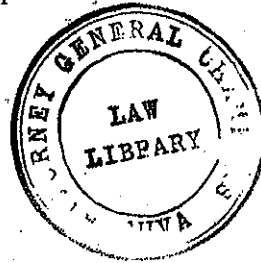
1. This Decree may be cited as the Value Added Tax Decree (Amendment) (No.2) Decree 2010, and comes into force on 1st January, 2011.

Second Schedule amended

2. Second Schedule of the Decree is amended by adding a new paragraph—

“26.—(1) The supply of the following specific educational items—

- (a) erasers;
- (b) text books;
- (c) exercise books;
- (d) pencils;
- (e) sharpeners;
- (f) rulers;
- (g) ball point pens/highlighters;
- (h) felt tip and markers;
- (i) slates, pencils, pastels, crayons and other writing or drawing chalks;
- (j) modelling paste; and
- (k) slates and boards.



(2) Provided the zero rating of such supply specified in paragraph 26 (1) shall only be allowed from 4th January 2011 to 28th February 2011.”

Given under my hand this 31st day of December 2010.

E. NAILATIKAU
President of the Republic of Fiji