



I assent.

[L.S.]

J. I. ULUIVUDA
President

[23 December 2002]

AN ACT

TO AMEND THE VALUE ADDED DECREE 1991

[1st January, 2003]

ENACTED by the Parliament of the Fiji Islands—

Short Title and commencement

1. This Act may be cited as the Value Added Tax Decree (Budget Amendment) Act 2002 and commences on 1 January 2003.

Sections 14 and 15 amended

2. The Value Added Decree 1991 is amended—

(a) in section 14 by deleting “ten” and substituting “twelve and a half”; and

(b) in section 15 by deleting “ten” and substituting “twelve and a half”.

Consequential amendment

3. At the commencement of this Act, any tax, impost, duty, fee, charge or other amount prescribed in any written law, which includes the 10% rate of value added tax is amended and to be calculated based on the 12.5% rate.

Value Added Tax (Budget Amendment) — 34 of 2002

Passed by the House of Representatives this 2nd day of December 2002.

Passed by the Senate this 16th day of December 2002.