

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

VALUE ADDED TAX DECREE (BUDGET AMENDMENT) PROMULGATION 2009
(PROMULGATION NO. 12 OF 2009)

IN EXERCISE of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation to—

TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement

1. This Act may be cited as the Value Added Tax Decree (Budget Amendment) Promulgation 2009; and comes into force on 1 January 2009.

Section 65 amended

2. The Value Added Tax Decree 1991 (“the Decree”) is amended under Section 65 by inserting a new subsection (9)—

“(9) Notwithstanding anything in this Decree, no refund shall be transferred or assigned amongst registered persons”.

Second Schedule amended

*Zero rated supplies
(Section 2)*

Paragraph 14 amended

3. The Decree is amended under the Second Schedule in paragraph 14—

- (i) by deleting the full stop and substituting it with a comma after sub-sub paragraph (f); and
- (ii) by inserting after sub-sub paragraph (f) a new sub-sub paragraph (g)—
“(g) live broadcasts of films made or filming carried out in Fiji.”

GIVEN UNDER MY HAND this 18th day of March 2009.

J. I. ULUIVUDA
President of the Republic of Fiji Islands