

EXTRAORDINARY


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GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (NO. 2) DECREE 2011
(DECREE NO. 44 OF 2011)

IN exercise of the powers vested in me as 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, 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 (Amendment) (No. 2) Decree 2011, and shall be deemed to have come into force on 1st September 2011.

First Schedule amended

2.—(1) The First Schedule of the Value Added Tax Decree 1991 is amended by inserting the following new paragraph after paragraph 9—

- “9A(1) *Any aircraft used for commercial air transport services provided however that prior written approval by the Minister for Finance must be obtained for the exemption.*
- (2) *For the purpose of this paragraph “commercial air transport services” is defined in the Air Navigation (Amendment) Regulations 2009.*

Given under my hand this 25th day of October 2011.

EPELI NAILATIKAU
President of the Republic of Fiji