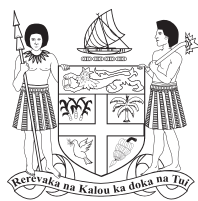


EXTRAORDINARY



# REPUBLIC OF FIJI GOVERNMENT GAZETTE

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[543]

GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (NO. 3) DECREE 2012  
(DECREE NO. 44 OF 2012)

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, I hereby make the following 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) (No. 3) Decree 2012.
- (2) Part 1 of this Decree shall be deemed to have come into force on 1st September, 2011.
- (3) Part 2 of this Decree shall be deemed to have come into force on 1st January, 2012.
- (4) The Value Added Tax Decree 1991 shall be referred to as the “Principal Decree”.

PART 1—IMPOSITION OF TAX ON IMPORTS

*Section 14 amended*

2. Section 14 of the Principal Decree is amended by inserting the following new subsections after subsection (5)—

“(5A) No tax shall be levied under this Part for the importation of any aircraft used for commercial air transport operation, provided however that prior written approval by the Minister shall be obtained for the exemption.

(5B) For the purpose of subsection (5A), “commercial air transport operation” is defined in the Air Navigation Regulations 1981.”

PART 2—SUPPLY AND TAXABLE PERIODS

*Section 3 amended*

3. Section 3 of the Principal Decree is amended in subsection (10) by inserting “or fringe benefit tax” between “income tax” and “purposes”.

*Section 32 amended*

4. Section 32 of the Principal Decree is amended—

(a) in subsection (1) by—

- (i) deleting paragraph (b) and substituting the following new paragraph after paragraph (a)—

“(b) Category B, with taxable periods of three months ending on the last day of any month in any year, as may be determined by the Commissioner;” and

(ii) inserting the following new paragraph after paragraph (c)—

“(d) Category D, with taxable periods of twelve months ending on the last day of any month in any year, for small and medium enterprises with an annual gross turnover of three hundred thousand dollars and below;

(b) in subsection (2) by inserting “or D” after “C”;

(c) in subsection (3) by inserting “or D” after “C”; and

(d) in subsection (5) by inserting “or D” after “C”, wherever it appears.

*First Schedule amended*

5. The First Schedule of the Principal Decree is amended by deleting paragraph 9A.

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU  
President of the Republic of Fiji