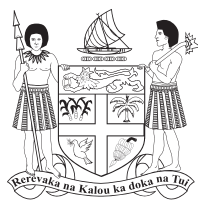


EXTRAORDINARY



# REPUBLIC OF FIJI GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 13

MONDAY, 14th MAY 2012

No. 67

[536]

GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (NO. 4) DECREE 2012  
(DECREE NO. 37 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. 4) Decree 2012 and shall be deemed to have come into force on 15th March, 2012 and shall continue to be in force until 31st July, 2012.

(2) The Value Added Tax Decree 1991 shall be referred to as the “Principal Decree”.

*Section 14 amended*

2. Section 14 of the Principal Decree is amended by inserting the following new subsection after subsection (1)—

“(1A) Any tax levied in accordance with subsection (1) for any goods that are imported or removed from a bonded or customs warehouse, for home consumption by a registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012, shall be collected and paid on 31st July, 2012.”

*Section 33 amended*

3. Section 33 of the Principal Decree is amended by inserting the following new subsection after subsection (1)—

“(1A) Every registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012 shall on 31st July, 2012, without notice or demand furnish to the Commissioner a tax return for the months of March to May in 2012 for every taxable period, in the prescribed form with the accompanying input tax schedule except where the taxpayer is on self-assessment, the input tax schedule shall not be required.”

*Section 40 amended*

4. Section 40 of the Principal Decree is amended by inserting the following new subsection after subsection (4)—

“(5) For the purposes of section 33 (1A), every registered person in the Western Division from Sigatoka to Ba, including those areas that were declared as Natural Disaster areas under the Natural Disaster Management Act 1998 or such other areas that the Commissioner deems to be affected by the flood during the months of March to May in 2012 shall pay to the Commissioner, not later than 31st July, 2012, the tax payable for the months of March to May in 2012 calculated pursuant to section 39 of this Decree.”

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

EPELI NAILATIKAU  
President of the Republic of Fiji