

## ACT NO. 4 OF 2005



I assent.

[L.S.]

RATU JONI MADRAIWIWI  
Acting President

[17th March 2005]

## AN ACT

### TO AMEND THE VALUE ADDED TAX DECREE

ENACTED by the Parliament of Fiji—

*Short title, etc*

1.—(1) This Act may be cited as the Value Added Tax (Budget Amendment) Act 2005.

(2) Section 4 is deemed to have come into force on 1st January 2005.

(3) In this Act, the Value Added Tax Decree 1991 is referred to as the “Decree”.

*Section 7 amended*

2. Section 7(6) of the Decree is amended by adding “to the Commissioner of Police, the Director of Immigration or the Governor of the Reserve Bank” after “Income Tax Act 1974”.

*Section 64A inserted*

3. The Decree is amended by inserting after section 64 the following section—

*“Application of the Income Tax Act*

64A. Sections 77A and 96A of the Income Tax Act apply to this Decree.”.

*Section 70 amended*

4. Section 70(2)(c) of the Decree is amended in subparagraph (i) by deleting “\$50,000” and substituting “\$90,000”.

Passed by the House of Representatives this 10th day of February 2005.

Passed by the Senate this 3rd day of March 2005.