

ACT NO. 6 OF 2023

I assent.

W. KATONIVERE
President

[14 July 2023]

AN ACT

TO AMEND THE VALUE ADDED TAX ACT 1991

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Value Added Tax (Budget Amendment) Act 2023.
- (2) This Act comes into force on 1 August 2023.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 14 amended

2. Section 14 of the Principal Act is amended by—
 - (a) in subsection (1), deleting “9%” and substituting “15%”; and
 - (b) deleting subsection (1B).

Section 15 amended

3. Section 15 of the Principal Act is amended by—
 - (a) in subsection (1), deleting “9%” and substituting “15%”; and
 - (b) deleting subsection (1A).

Part 4A deleted

4. The Principal Act is amended by deleting Part 4A.

Schedule 2 amended

5. Schedule 2 to the Principal Act is amended after paragraph 16 by inserting the following new paragraph—

“17. The supply of any prescription medicine or prescription drugs.”.

Schedule 2A deleted

6. The Principal Act is amended by deleting Schedule 2A.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2023.