



I assent.

[L.S.]

J. N. SENILOLI  
Vice President

[9 November 2001]

## AN ACT

TO AMEND THE VALUE ADDED TAX DECREE 1991 TO RE-INSTATE AND VALIDATE THE IMPOSITION AND COLLECTION OF VALUE ADDED TAX ON CERTAIN ESSENTIAL FOOD ITEMS AND FOR RELATED MATTERS

ENACTED by the Parliament of the Fiji Islands—

*Short title and commencement*

1. This Act may be cited as the Value Added Tax Decree (Amendment) Act 2001 and is deemed to have come into force on 1st January 2001.

*Decree amended*

2. The Value Added Tax Decree 1991 is amended—
- (a) in section 14(4), by repealing paragraph (f); and
  - (b) in the Second Schedule, by repealing paragraph 22.

*Repeal and saving*

3.—(1) The Value Added Tax (Essential Food Items) (Amendment) Decree 2001 (Decree No. 5 of 2001) is repealed.

(2) Notwithstanding subsection (1), the imposition or collection of or any proceeding in relation to the collection of value added tax under the Value Added Tax (Essential Food Items Amendment) Decree 2001 (Decree No. 5 of 2001) is deemed to have been valid as if such tax has been imposed, collected or the collection of such tax proceeded against under this Act and the Value Added Tax Decree 1991.

(3) For the avoidance of doubt, all value added tax imposed by a registered person for the supply of rice, flour, tea, edible oil, tinned fish and powdered milk between 1st September 2001 and the date of publication of this Act in the *Gazette* shall be payable to the Commissioner.

(4) If no value added tax was imposed by a registered person for the supply of rice, flour, tea, edible oil, tinned fish and powdered milk between 1st September 2001 and the date of publication of this Act in the *Gazette*, the registered person is not liable to such tax or any penalty or for any offence relating to the supply of such items under the Value Added Tax Decree 1991 during such period.

(5) Any judgment or order of the court or any action pending or otherwise in relation to the validity of the Value Added Tax (Essential Food Items) (Amendment) Decree No. 5 of 2001 is declared null and void.

(6) For the avoidance of doubt, the Value Added Tax Decree 1991 is deemed to be an Act of Parliament for all intent and purposes.

Passed by the House of Representatives this 18th day of October 2001.

Passed by the Senate this 1st day of November 2001.