

ACT NO. 15 OF 2018

I assent.

J. K. KONROTE
President

[13 July 2018]

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 2018.
- (2) This Act comes into force on 1 August 2018.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 18 amended

2. Section 18(2)(e) of the Principal Act is amended by—

- (a) deleting “or engineering work” and substituting “, engineering work or land development”; and
- (b) after “or extension,”, inserting “engineering work or land development,”.

Section 24 deleted

3. The Principal Act is amended by deleting section 24.

Schedule 1 amended

4. Schedule 1 to the Principal Act is amended in paragraph 2A(1) by deleting “registered”.

Passed by the Parliament of the Republic of Fiji this 12th day of July 2018.