AN ACT

TO AMEND THE STAMP DUTIES ACT 1920

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Stamp Duties (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

Schedule amended

2. The Stamp Duties Act 1920 is amended in Part 2 of the Schedule after paragraph (30) by inserting the following new paragraph—

“(31) In the period commencing on and from 1 April 2020 to 31 December 2020—

(a) any mortgage, except the transfer or assignment of a mortgage and, for the avoidance of doubt, where stamp duty payable on any other instrument is as per the like duty for a mortgage, the exemption in this subparagraph does not apply to such instrument; and

(b) any air waybill for any goods, merchandise or effects to be exported from Fiji.”.

Passed by the Parliament of the Republic of Fiji this 27th day of March 2020.

J. K. KONROTE
President

[27 March 2020]