

BILL NO. 4 OF 2020

A BILL

FOR 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 (COVID-19 Response) (Amendment) Act 2020.

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

Section 14 amended

2. Section 14(4A)(a) of the Value Added Tax Act 1991 is amended by deleting “and 228 (tourists)” and substituting “, 228 (tourists) and 298 (Concession for medical emergencies - companies, entities and individuals)”.

*Office of the Attorney-General
Suvavou House
Suva*

March 2020

VALUE ADDED TAX (COVID-19 RESPONSE) (AMENDMENT) BILL 2020

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

- 1.1 The Value Added Tax (COVID-19 Response) (Amendment) Bill 2020 (**‘Bill’**) seeks to amend the Value Added Tax Act 1991 (**‘Act’**).

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 April 2020.
- 2.2 Clause 2 of the Bill amends section 14(4A)(a) of the Act by including items for medical emergencies under a new Concession Code Number 298 that will be exempt from import value added tax. Clause 2 essentially amends section 14(4A)(a) of the Act to correspond to the relevant amendment made by the Customs Tariff (COVID-19 Response) (Amendment) Bill 2020.

3.0 MINISTERIAL RESPONSIBILITY

- 3.1 The Act comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM
Attorney-General