

**ACT NO. 15 OF 2021**

I assent.

J. K. KONROTE  
President

[30 July 2021]

**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 2021.
- (2) This Act comes into force on 1 August 2021.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

*Section 3 amended*

2. Section 3(8) of the Principal Act is amended by deleting the proviso and substituting the following—

“provided that this subsection shall not apply in respect of any payment received as compensation—

- (i) under the Accident Compensation Act 2017 pursuant to a contract of insurance where the supply of that contract of insurance was—
  - (A) exempted;
  - (B) zero rated; or

(C) in respect of an entitlement for loss of earnings within the meaning of the Workmen’s Compensation Act 1964 or accidental personal injury or damages;

(ii) pursuant to a contract of parametric insurance.”.

*Section 8 amended*

**3.** Section 8 of the Principal Act is amended by inserting the following new subsection—

“(1) Nothing shall prohibit the Chief Executive Officer from disclosing the registration status of any person.”.

*Section 14 amended*

**4.** Section 14(4A)(a) of the Principal Act is amended by—

(a) after “(tourists)”, deleting “and” and substituting “,”; and

(b) after “individuals)”, inserting “, 218A (crew allowance) and 219A (passenger’s unaccompanied luggage)”.

*Schedule 1 amended*

**5.** Schedule 1 to the Principal Act is amended in paragraph 1 by—

(a) in subparagraph (b)(iv) after “;”, deleting “or”;

(b) in subparagraph (b)(v), deleting “,” and substituting “; or”; and

(c) after subparagraph (b)(v), inserting the following—

“(vi) parametric insurance,”.

*Schedule 2 amended*

**6.** Schedule 2 to the Principal Act is amended in paragraph 27 by deleting the definition of “omnibus” and substituting the following—

““omnibus” has the meaning given in section 2 of the Land Transport Act 1998; and”.

Passed by the Parliament of the Republic of Fiji this 30th day of July 2021.