

**ACT NO. 10 OF 2014**

I assent.

E. NAILATIKAU  
President

[15 December 2014]

**AN ACT****TO AMEND THE VALUE ADDED TAX DECREE 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 2014 and shall come into force on 1st January, 2015.

(2) The Value Added Tax Decree 1991 shall be referred to as the “Decree”.

*Section 70 amended*

**2.** Section 70(9) of the Decree is amended in the definition of “dwelling house” by deleting the word “residence” and substituting “first residential property”.

*Second Schedule amended*

**3.** The Second Schedule to the Decree is amended in paragraph 17 by deleting “on the prescription of a medical practitioner or a registered dentist” and substituting “by a pharmacist on the prescription of a medical practitioner or registered dentist and repeats of the same prescription.”

*Fourth Schedule amended*

4. The Fourth Schedule to the Decree is amended in paragraph 7(g) by inserting “Nausori International Airport, Lautoka Wharf” after “Nadi International Airport”.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.