

**ACT NO. 23 OF 2022**

I assent.

W. KATONIVERE  
President

[4 April 2022]

**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 (Amendment) (No. 2) Act 2022.
- (2) This Act is deemed to have come into force on 1 April 2022.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

*Section 14 amended*

2. Section 14 of the Principal Act is amended by—

- (a) in subsection (1), deleting “an exempt supply” and substituting “a zero-rated supply”; and
- (b) in subsection (1B), deleting “7323.81.00” and substituting “7321.81.00”.

*Section 15 amended*

3. Section 15(1A) of the Principal Act is amended by deleting “7323.81.00” and substituting “7321.81.00”.

*Section 21A amended*

4. Section 21A of the Principal Act is amended by inserting the following heading—

*“Imposition of tax”.*

*Schedule 2 amended*

5. Schedule 2 to the Principal Act is amended in paragraph 31 after customs tariff code “2710.12.21” by inserting “, 9619.00.10”.

Passed by the Parliament of the Republic of Fiji this 4th day of April 2022.