

**ACT NO. 30 OF 2022**

I assent.

K. KUMAR  
Chief Justice

[29 July 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 (Budget Amendment) (No. 3) Act 2022.

(2) This Act comes into force on 1 August 2022.

(3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

*Section 14 amended*

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

(a) in paragraph (c), deleting “.” and substituting “;”; and

(b) after paragraph (c), inserting the following new paragraph—

“(d) electric vehicles which are imported under customs tariff codes  
8701.24.10, 8701.24.90, 8702.40.11, 8702.40.12, 8702.40.19,  
8702.40.21, 8702.40.22, 8702.40.29, 8703.80.10, 8703.80.11,  
8703.80.14, 8703.80.15, 8703.80.18, 8703.80.19, 8703.80.22,  
8703.80.23, 8703.80.26, 8703.80.29, 8704.60.00, 8711.60.00.

”.

*Section 21 amended*

3. Section 21 of the Principal Act is amended by deleting subsection (7).

*Schedule 1 amended*

4. Schedule 1 to the Principal Act is amended by deleting paragraph 7 and substituting the following—

“7.—(1) The supply by a registered person of goods and services used wholly by the registered person for the purposes of making exempt supplies including goods and services which can only be used for making exempt supplies for which no deduction for input tax was claimed on the acquisition, production, maintenance and upgrading of those goods and services.

(2) Notwithstanding subparagraph (1), the supply by a registered person of goods used wholly by the registered person including goods which can only be used for making supplies under paragraph 2 qualifies as an exempt supply regardless of whether deduction for input tax was claimed on the acquisition, production, maintenance and upgrading of the goods.”.

Passed by the Parliament of the Republic of Fiji this 29th day of July 2022.