



**REPUBLIC OF FIJI ISLANDS GOVERNMENT GAZETTE**  
**PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT**

Vol. 11

WEDNESDAY 6th JANUARY 2010

No. 6

[6]

## GOVERNMENT OF FIJI

VALUE ADDED TAX (BUDGET AMENDMENT) DECREE 2010  
 (DECREE NO. 6 OF 2010)

In exercise of the powers vested in me as President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1. This Act may be cited as the Value Added Tax (Budget Amendment) Decree 2010, and comes into force on 1 January 2010.

*Section 3 amended*

2. The Value Added Tax Decree 1991 (“the Decree”) is amended under Section 3 by inserting a new paragraph (13)—

“(13) Notwithstanding Section 18 and Section 19 of this Decree, any deposit held as security for the performance of an obligation is deemed to be consideration for the supply when:

- (a) The deposit is forfeited due to non-performance of the obligation; or
- (b) The deposit is applied as consideration for the supply.

and the tax charged on that supply shall be attributable to the tax period in which the deposit is forfeited or applied.”

*Section 22 amended*

3. Section 22 of the Decree is amended under Section 22—

- (a) in subsection (1)(a)(i) by deleting “thirty thousand dollars” after the word “exceeded” and substituting “fifty thousand dollars”.
- (b) in subsection (1)(b)(i) by deleting “fifteen thousand dollars” after the word “exceeded” and substituting “fifty thousand dollars”.

## First Schedule amended

Exempt supplies  
 (Section 2)

*Paragraph 2 amended*

4. The First Schedule of the Decree is amended in paragraph 2 by inserting “provided it is used predominantly as a place or residence or abode.” after the word hire;

## Second Schedule amended

Zero-rated supplies  
 (Section 2)

*Paragraph 24 repealed*

5. The Second Schedule of the Decree is amended by repealing paragraph 24 paragraph(g).

*Transitional Provision of the Decree*

6. Every registered person below the turnover threshold of fifty thousand dollars (\$50,000.00) must submit their final VAT returns for the year 2009, by the 30th of June 2010.

GIVEN under my hand this 6th day of January 2010.

EPELI NAILATIKAU  
President of the Republic of Fiji