

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