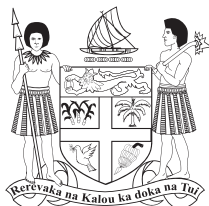


**ACT NO. 5 OF 2020**

I assent.

J. K. KONROTE  
President

[27 March 2020]

**AN ACT****TO AMEND THE STAMP DUTIES ACT 1920**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Stamp Duties (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

*Schedule amended*

**2.** The Stamp Duties Act 1920 is amended in Part 2 of the Schedule after paragraph (30) by inserting the following new paragraph—

“(31) In the period commencing on and from 1 April 2020 to 31 December 2020—

- (a) any mortgage, except the transfer or assignment of a mortgage and, for the avoidance of doubt, where stamp duty payable on any other instrument is as per the like duty for a mortgage, the exemption in this subparagraph does not apply to such instrument; and
- (b) any air waybill for any goods, merchandise or effects to be exported from Fiji.”.

Passed by the Parliament of the Republic of Fiji this 27th day of March 2020.