

**ACT NO. 15 OF 2020**

I assent.

J. K. KONROTE  
President

[31 July 2020]

**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 2020.
- (2) This Act comes into force on 1 August 2020.
- (3) In this Act, the Value Added Tax 1991 is referred to as the “Principal Act”.

*Section 21 amended*

2. Section 21 of the Principal Act is amended by—

(a) in subsection (2)—

- (i) deleting “Subject to subsection (3), where” and substituting “Where”;  
and
- (ii) deleting “(and particularly so much as charges tax on supply and entitles a registered person to a deduction for input tax)”;

(b) deleting subsection (3);