

**ACT NO. 10 OF 2019**

I assent.

J. K. KONROTE  
President

[24 June 2019]

**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 2019.  
(2) This Act comes into force on 1 August 2019.

*Section 14 amended*

- 2.** Section 14 of the Value Added Tax Act 1991 is amended by—

(a) in subsection (4A) after “(money),”, inserting “141 (hybrid and electric charging vessels),”; and

(b) deleting subsection (5A) and substituting the following—

“(5A) No tax shall be levied under this Part for the importation of any—

(a) aircraft used for commercial air transport operations; and

(b) ship for coasting-trade under the Maritime Transport Act 2013.”.

Passed by the Parliament of the Republic of Fiji this 21st day of June 2019.