

EXTRAORDINARY



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GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) DECREE 2013
(DECREE NO. 15 OF 2013)

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

TO AMEND THE VALUE ADDED TAX DECREE 1991

Short title and commencement

1. This Decree may be cited as the Value Added Tax (Amendment) Decree 2013 and shall come into force on the date of its publication in the *Gazette*.

Fourth Schedule amended

2. The Fourth Schedule to the Value Added Tax Decree 1991 is amended—

- (a) in paragraph 3, in the definition of “application form for refund” by deleting “Form 7” and substituting “form”;
- (b) in paragraph 4—
 - (i) subparagraph (1) by inserting “tax and customs compliant” after the word “registered”;
 - (ii) subparagraph (2) by deleting “Form 6 in the Third Schedule” and substituting “form prescribed by the Commissioner”; and
 - (iii) by adding the following new subparagraph after subparagraph (3)—

“(4) An approved licensed person shall abide by all the requirements as approved and prescribed by the Commissioner for efficient administration of the scheme”;
- (c) in paragraph 7—
 - (a) subparagraph (1) (c) by deleting the words “Form 7 as” and substituting with “form”; and
 - (b) by deleting subparagraph (1) (e) and substituting with the following subparagraph—

“(e) if goods have been purchased from an approved registered person or from different approved registered persons on each trip to Fiji, the total purchase price paid by the tourist must be at least FJD 500 (including VAT)”;
- (d) in paragraph 8—
 - (i) subparagraph (2) by inserting “on the same trip” after the word “currency”; and
 - (ii) by inserting the following new subparagraph after subparagraph (2)—

“(3) No refund shall be issued by the financial institution after the tourist has left Fiji”;

- (e) in paragraph 9 by adding the following new subparagraphs after subparagraph (3)—
- “(4) Any person who appears as or purports to be a registered person with a licence approved by the Commissioner under this Schedule, without having the same, commits an offence and shall be liable upon conviction to a fine of \$10,000 or to term of imprisonment for six (6) months, or to both.
 - (5) Any person who duplicates a receipt so as to mislead a tourist or the Commissioner, commits an offence and shall be liable upon conviction to a fine of \$10,000 or to a term of imprisonment for six (6) months, or to both.
 - (6) A tourist who knowingly provides a false document in order to make a claim for a refund under the scheme, commits an offence and shall be liable upon conviction to a fine of \$10,000 or to a term of imprisonment for six (6) months, or to both”;
- (f) in paragraph 10 by inserting the following new sub-subparagraph after sub-subparagraph (b)—
- “(c) has failed to comply with all the requirements prescribed by the Commissioner for the efficient administration of the scheme”; and
- (g) by deleting Forms 6, 7 and 8.

GIVEN UNDER my hand this 10th day May 2013.

EPELI NAILATIKAU
President of the Republic of Fiji.