

VALUE ADDED TAX DECREE (BUDGET AMENDMENT) PROMULGATION 2008  
(PROMULGATION NO. 31 OF 2008)

IN EXERCISE of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloiloyatu Uluivuda, make this Promulgation to—

TO AMEND THE VALUE ADDED TAX DECREE 1991

*Short title and commencement*

1. This Act may be cited as the Value Added Tax Decree (Amendment) (No. ) Promulgation 2008, and comes into force on 1 January 2009.

*Section 2 amended*

2. The Value Added Decree (“**the Decree**”) is amended under Section 2 as follows—

(i) by deleting “on 25<sup>th</sup> day of July, 1990” and substituting it with “ under the Constitution Amendment Act 1997” under the word “Constitution”; and

(ii) by inserting after the definition of “input tax” the following:

““Input tax schedule” means the Form 5 under the Third Schedule as prescribed or as approved by the Commissioner of Inland Revenue;”.

*New Section 31A inserted*

3. The Decree is amended by inserting after Section 31 a new Section 31A as follows—

**“Section 31A. Liability of Directors of Private Companies**

(1) A director of a private company is answerable for anything done by that company under this Decree, and in case of default of the company, is liable to the same penalties and to account for the VAT debts of that company.

Provided that a director is not liable under this section for any tax liability of the company where the Commissioner is satisfied that the director was not at the material time or times involved in the executive management of the company.”.

*Section 33(1) amended*

4. The Decree is amended under Section 33(1) by inserting the words “with the accompanying Input tax schedule” after the word “return”.

*Section 39(6) amended*

5. The Decree is amended under Section 39(6) by inserting a proviso as follows—

“Provided that no input claim shall be allowed under this subsection after the expiration of the period of three years after the end of the taxable period.”.



Given under my hand this 30th day of December 2008.

J. I. ULUIVUDA  
President of the Republic of Fiji Islands

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