

**ACT NO. 33 OF 2017**

I assent.

J. K. KONROTE  
President

[14 July 2017]

**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 2017.
- (2) This Act comes into force on 1 August 2017.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

*Section 44 amended*

2. Section 44 of the Principal Act is amended after subsection (1) by inserting the following new subsection—

“(2) For the purpose of ensuring that a person does not pay tax more than once in relation to a taxable supply, a registered person shall—

- (a) only charge and pay the CEO the tax that is payable for the taxable supply provided by the registered person; and
- (b) not charge tax for a taxable supply where tax has been charged by another registered person with respect to that taxable supply.”.

*Section 70 amended***3.** Section 70 of the Principal Act is amended by—

(a) in subsection (9), deleting the definition of “dwelling house” and substituting the following—

““dwelling house”, in relation to an eligible person, means a building constructed solely as a first residential property of that eligible person and includes any land or appurtenances belonging to the dwelling house or usually enjoyed with it;” and

(b) in subsection (11)(a), deleting “12 months” and substituting “10 years”.

*Section 72 amended***4.** Section 72 of the Principal Act is amended by—

(a) in subsection (1)—

(i) in paragraph (a)—

(A) deleting “\$500” and substituting “\$5,000”; and

(B) deleting “3 months” and substituting “10 years”;

(ii) in paragraph (b)—

(A) deleting “\$1,000” and substituting “\$15,000”; and

(B) deleting “6 months” and substituting “10 years”; and

(iii) in paragraph (c)—

(A) deleting “\$1,500” and substituting “\$25,000”; and

(B) deleting “one year” and substituting “10 years”;

(b) in subsection (2)—

(i) in paragraph (a)—

(A) deleting “\$500” and substituting “\$5,000”; and

(B) deleting “3 months” and substituting “10 years”;

(ii) in paragraph (b)—

(A) deleting “\$1,000” and substituting “\$15,000”; and

(B) deleting “6 months” and substituting “10 years”; and

(iii) in paragraph (c)—

(A) deleting “\$1,500” and substituting “\$25,000”; and

(B) deleting “one year” and substituting “10 years”;

(c) deleting subsection (3) and substituting the following—

“(3) Every person who commits an offence against section 71(a) shall be liable to a fine not exceeding \$10,000.

(3A) Pursuant to subsection (3) the Chief Executive Officer shall issue a notice to the person requiring that person to register and pay the appropriate fine within 6 months from the date of issuance of the notice.

(3B) Every person who fails to register and pay the fine within the time specified under subsection (3A) shall be liable upon conviction to a fine not exceeding \$50,000 or to imprisonment for a period not exceeding 10 years, or to both such fine and imprisonment.”; and

(d) in subsection (4)—

(i) in paragraph (a)—

(A) deleting “\$1,500” and substituting “\$10,000”; and

(B) deleting “one year” and substituting “10 years”; and

(ii) in paragraph (b)—

(A) deleting “\$3,000” and substituting “\$20,000”; and

(B) deleting “2 years” and substituting “10 years”.

*Schedule 2 amended*

**5.** Schedule 2 to the Principal Act is amended after paragraph 29 by inserting the following new paragraph—

“**30.** The supply of fish to Pacific Fishing Company Limited.”.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2017.