

## ACT NO. 8 OF 2022



I assent.

W. KATONIVERE  
President

[25 March 2022]

## AN ACT

FOR 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 (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 1 April 2022.

(3) In this Act, the Value Added Tax 1991 is referred to as the “Principal Act”.

*Section 14 amended*

**2.** Section 14 of the Principal Act is amended by—

(a) in subsection (1) after “Fiji”, inserting “(but not including an exempt supply under Schedule 2)”; and

(b) after subsection (1A), inserting the following new subsection—

“(1B) Notwithstanding subsection (1), the tax shall be levied and paid in accordance with the provisions of this Act at the rate of 15% on the importation of the following goods with the corresponding customs tariff codes—

- (a) air conditioners;
- (b) dishwashers;
- (c) dryers;
- (d) electric jugs;
- (e) electric lawn mowers;
- (f) electric stoves and gas stoves;
- (g) hair dryers;
- (h) microwaves;
- (i) refrigerators and freezers;
- (j) mobile phones;
- (k) televisions;
- (l) toasters;
- (m) washing machine;
- (n) passenger vehicles;
- (o) alcohol;
- (p) tobacco;
- (q) textile, clothing and footwear;
- (r) perfume;
- (s) jewellery;
- (t) watches;
- (u) electrical machinery and equipment; and
- (v) stereo systems and sound systems.

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*Section 15 amended*

3. Section 15 of the Principal Act is amended after subsection (1) by inserting the following new subsection—

“(1A) Notwithstanding subsection (1), the tax shall be charged in accordance with the provisions of this Act at the rate of 15% on the supply of the following goods with the corresponding customs tariff codes—

- (a) air conditioners;
- (b) dishwashers;
- (c) dryers;
- (d) electric jugs;
- (e) electric lawn mowers;
- (f) electric stove and gas stove;
- (g) hair dryers;
- (h) microwaves;
- (i) refrigerators and freezers;
- (j) mobile phones;
- (k) televisions;
- (l) toasters;
- (m) washing machine;
- (n) passenger vehicles;
- (o) alcohol;
- (p) tobacco;
- (q) textile, clothing and footwear;
- (r) perfume;
- (s) jewellery
- (t) watches;
- (u) electrical machinery and equipment; and
- (v) stereo systems and sound systems.

2203.00.10, 2203.00.90, 2204.10.10, 2204.30.00, 2204.21.10, 2204.22.10, 2204.29.10, 2204.10.90, 2204.21.90, 2204.22.90, 2204.29.90, 2205.10.10, 2205.10.90, 2205.90.10, 2206.00.11, 2206.00.19, 2206.00.21, 2206.00.22, 2206.00.29, 2205.90.90, 2206.00.91, 2206.00.92, 2206.00.99, 2207.10.00, 2207.20.10, 2207.20.90, 2208.20.10, 2208.20.20,



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*Part 4A inserted*

4. The Principal Act is amended after section 21 by inserting the following new Part—

“PART 4A—IMPOSITION OF TAX ON PRESCRIBED SERVICES

21A. Subject to the provisions of this Act, the tax shall be charged in accordance with the provisions of this Act at the rate of 15% on prescribed services as outlined under Schedule 2A.”.

*Schedule 2 amended*

5. Schedule 2 to the Principal Act is amended after paragraph 30 by inserting the following new paragraph—

“31. The supply of the following items with the corresponding customs tariff codes—

- (a) canned fish;
- (b) cooking gas;
- (c) cooking oil;
- (d) baby milk;
- (e) powdered milk;
- (f) liquid milk;
- (g) dhal;
- (h) flour;
- (i) garlic;
- (j) kerosene;
- (k) potato;
- (l) onion;
- (m) tea;
- (n) salt;
- (o) sanitary pads;
- (p) soap;
- (q) soap powder;
- (r) sugar;
- (s) toilet paper;
- (t) toothpaste; and
- (u) rice.

0401.40.10, 0401.50.10, 0402.21.90, 0402.29.20, 0402.29.90, 0701.90.00, 0713.10.90, 0713.31.00, 0713.32.00, 0713.33.00, 0713.34.00, 0713.35.00, 0713.39.00, 0713.40.00, 0713.50.00, 0713.60.00, 0713.90.00, 0902.30.00, 0902.40.00, 1006.30.00, 1006.40.00, 1101.00.90, 1507.90.00, 1508.90.00, 1509.30.00, 1509.40.00, 1509.90.00, 1510.90.00, 1511.90.00, 1512.29.00, 1513.29.00, 1514.91.00, 1514.99.00, 1515.29.00, 1515.30.00, 1515.50.10, 1515.50.90, 1515.60.00, 1515.90.10, 1515.90.90, 3402.31.00, 3402.39.00, 3402.41.00, 3402.42.00, 3402.49.00, 3402.50.00, 3402.90.00, 0401.10.10, 0402.10.10,

0713.10.10, 2501.00.00, 1101.00.10, 0701.10.00, 0703.10.00, 0902.10.00, 1006.10.00, 1507.10.00, 1508.10.00, 1510.10.00, 1511.10.00, 3306.10.00, 4818.10.00, 1512.11.00, 1513.11.00, 1514.11.00, 1515.11.00, 1604.11.00, 3401.11.00, 1604.12.00, 1604.13.00, 1701.13.00, 2711.13.00, 1604.14.00, 1701.14.00, 1604.15.00, 1604.16.00, 1604.17.00, 1604.18.00, 1512.19.00, 1513.19.00, 1514.19.00, 1515.19.00, 1604.19.00, 3401.19.00, 0703.20.00, 0713.20.00, 0902.20.00, 1006.20.00, 1509.20.00, 1604.20.00, 0401.20.10, 2710.20.21, 1512.21.00, 1513.21.00, 1515.21.00, 0402.21.20, 2710.12.21”.

*Schedule 2A inserted*

6. The Principal Act is amended after Schedule 2 by inserting the following new Schedule—

“SCHEDULE 2A  
(Section 21A)

PRESCRIBED SERVICES AT 15% VAT

1. Provision of accommodation, refreshments and any other services by a licensed hotel.
2. Any services provided in a vessel that is wholly or principally engaged in the carriage of tourists within Fiji.
3. Provision of meals or beverages, and any other services in a licensed bar. For the purpose of this paragraph, “bar” includes any club.
4. Provision of services such as music, dancing or other entertainment including other services in a licensed nightclub.
5. Provision of inbound tour services.
6. Live entertainment provided wholly or substantially by the personal participation of artists at the place of performance or exhibition of products, where a fee is charged.
7. Provision of services for recreational activity for gain.
8. Provision of services relating to any exhibition of films to the public or to a section of the public which includes the production of any music, speech or other sound whatsoever in connection with the projection of a film, where the exhibitor is licensed under the Cinematographic Films Act 1971 and a charge is made for admission to the premises where the exhibition is held, including any other services provided by cinema operators.
9. Provision of services relating to hire or rent of motor vehicle by a person that operates a business of hired cars or rental cars licensed by the Land Transport Act 1998, and the provision of chartered transport services to tourists by an omnibus or a mini-bus operator.
10. Provision of meals, beverages and other services by bistros or coffee shops.
11. Provision of meals, beverages and other services regularly supplied on sale to the public by a licensed restaurant.

12. Provision of charter flight services provided by an aircraft or helicopter registered with the Civil Aviation Authority of Fiji, except for medical or natural disaster relief evacuation services.
13. Provision of professional, scientific and technical services including legal, accounting, management and consultancy, architectural and engineering, scientific research and development, advertisement, market research, veterinary activities and other professional, scientific and technical activities.
14. Provision of all water sports including under water activities and river safaris.
15. Provision of accommodation in a private residence or property that accommodates tourists, international students or overseas visitors who are paying guests excluding any pre-school registered by the Ministry of Education, primary school, secondary school, the Fiji National University, Montfort Boystown, the Pacific Regional Seminary, the Pacific Theological College and the University of the South Pacific, or any other similar educational institution as approved by the CEO, but does not include any educational institution that is carried on for the purposes of commercial profit or gain to any proprietor, member or shareholder.
16. Provision of similar services listed in all the above conducted by an unlicensed operator.”.

Passed by the Parliament of the Republic of Fiji this 25th day of March 2022.