

EXTRAORDINARY



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## GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) DECREE 2011  
 (DECREE NO. 6 OF 2011)

IN exercise of the powers vested in me as President of the Republic of Fiji and 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 Decree (Amendment) Decree 2011 and comes into force on 1st January, 2011.

*Second Schedule amended*

2. The Second Schedule of the Value Added Tax Decree 1991 is amended by inserting a new paragraph 27 after paragraph 26—

“27. – The supply of transport services relating to the carriage of passengers and goods from a place in Fiji to another place in Fiji by an omnibus licensed as a public service vehicle and constitutes “carriage” for the purpose of the Land Transport Act.

For the purposes of this paragraph the terms—

“Omnibus” means any motor vehicle equipped for the conveyance of not less than 12 persons excluding the driver within the meaning of the Land Transport Act;

“passenger” means, any person other than a driver carried in or on a vehicle within the meaning of the Land Transport Act.”

Given under my hand this 14th day of January 2011.

EPELI NAILATIKAU  
 President of the Republic of Fiji