



I assent.

[L.S.]

J. I. ULUIVUDA
President

[18 October, 2006]

AN ACT

TO AMEND THE VALUE ADDED TAX DECREE

[1st October 2006]

ENACTED by the Parliament of the Fiji Islands—

Short title, etc

1. This Act may be cited as the Value Added Tax Decree (Diplomatic Missions-Amendment) Act 2006 and comes into force on 1st October 2006.

Section 70A inserted

2. The Value Added Tax Decree 1991 is amended by adding after section 70 the following section—

“VAT refund for construction of premises for diplomatic mission

70A. – (1) Notwithstanding anything contained in this Decree, a Diplomatic Mission (as defined in the Vienna Convention on diplomatic relations) is entitled for Value Added Tax refund in respect of the initial costs of newly constructed premises of its Mission in Fiji.

(2) The entitlement under subsection (1) does not extend to—

(a) to any other premises except for premises to be used for the professional diplomatic purposes of the Diplomatic Mission;

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- (b) costs of extensions to, improvements, enlargements or repairs of any existing premises to be used for its missions; or
- (c) any extensions to, improvements of or enlargements of premises to which the entitlement was provided under subsection (1).”

Passed by the House of Representatives on 18th September 2006.

Passed by the Senate on 5th October 2006.