

(Interim Civilian Government Decree No. 5)

IN exercise of the powers conferred upon the Interim Civilian Government by section 4 of the Interim Civilian Government (Transfer of Executive Authority) Decree No. 19 of 2000, I, Ratu Josefa Iloilovatu Uluivuda, President of the Republic of Fiji, acting on the advice of Cabinet, hereby make this Decree to re-impose value added tax at the standard rate of 10% on supplies of essential food items—

*Short title, etc.*

1.—(1) This Decree may be cited as the Value Added Tax (Essential Food Items Amendment) Decree 2001 and is deemed to have come into force on 1st January 2001.

(2) In this Decree “principal Decree” means the Value Added Tax Decree 1991 (Decree No. 45 of 1991).

*Section 14 amended*

2. Section 14(4) of the principal Decree is amended by repealing paragraph (f).

*Second Schedule amended*

3. The Second Schedule to the principal Decree is amended by repealing paragraph 22.

Made at Suva this 23rd day of January 2001.

J. I. ULUIVUDA  
President of the Republic of Fiji

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