## **ACT NO. 7 OF 1996**



I assent.

[L.S.]

K. K. T. MARA President

[28 June 1996]

## **AN ACT**

TO AMEND THE TAX FREE ZONES DECREE 1991

ENACTED by the Parliament of Fiji-

Short title

1,—(1) This Act may be cited as the Tax Free Zones (Amendment) Act, 1996.

"Section "7" amended"

- 2. Section"7" of the Tax Free Zones Decree 1991 is amended in subsection "(3)", by repealing the subsection and replacing it with the following—
  - "(3) Any company licensed under subsection (1) of this Section may divert up to twenty percent of its production for sale within Fiji. Such products shall become liable for duty at the rate and upon the value subsisting at the time of disposal on the imported articles or raw materials which have been incoporated into such goods and the value for duty shall be calculated in accordance with Part 1(a) and 1(b) of Schedule 1 of the Customs Tariff Act."

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## Tax Free Zones (Amendment)—7 of 1996

Passed by the House of Representatives this Fourteenth day of May, in the year of our Lord One Thousand, Nine Hundred and Ninety-Six.

Passed by the Senate this Tenth day of June, in the year of our Lord One Thousand Nine Hundred and Ninety-Six.