

EXTRAORDINARY



# GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

VALUE ADDED TAX (AMENDMENT) (No. 6) DECREE 2012  
(DECREE NO. 81 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of the Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1. This Decree may be cited as the Value Added Tax (Amendment) (No. 6) Decree 2012 and shall come into force on 1 January 2013.

*Second Schedule amended*

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

“(28) Any payment by any donor agency in the nature of a grant or donation received by the Government, with the approval of the Minister for Finance in consultation with the CEO, and deemed as consideration for a supply of goods and services.

(29) Any payment made by the Government, from monies received in accordance with paragraph (28), directly to any contractor with the approval of the Minister for Finance in consultation with the CEO”

GIVEN under my hand this 31st day of December 2012.

EPELI NAILATIKAU  
President of the Republic of Fiji