

# ACT NO. 28 OF 1999



I assent.

K. K. T. MARA  
President

[9 November 1999]

## AN ACT

TO AMEND THE VALUE ADDED TAX DECREE 1991  
IN RESPECT OF CERTAIN ESSENTIAL ITEMS

[1st January 2000]

ENACTED by the Parliament of the Fiji Islands—

*Short title etc.*

- 1.—(1) This Act may be cited as the Value Added Tax (Essential Items Amendment) Act 1999.
- (2) This Act comes into force on 1st January 2000.
- (3) In this Act “Decree” means the Value Added Tax Decree 1991.

*Section 14 amended*

2. Section 14(4) of the Decree is amended by—
- (a) deleting the full stop at the end of paragraph (e) and substituting a semi-colon; and
- (b) inserting the following paragraph after paragraph (e)—
- “(f) the tariff items with the heading numbers 04.02 (powdered milk), 09.02 (tea), 10.01 (wheat), 10.06 (rice), 11.01 (flour and sharps from wheat), 15.01 to 15.03 and 15.06 to 15.17 (edible fats and oils; crude and refined oils) and 16.04 (prepared or preserved canned fish) in Part 2 of Schedule 2 to the Customs Tariff Act 1986.”.

*Second Schedule amended*

## 3. The Second Schedule to the Decree is amended by—

- (a) inserting “(1)” at the start of paragraph 15;
- (b) inserting the following sub-paragraph after paragraph 15(1)—
  - “(2) For the purposes of this paragraph, “ancillary transport activities” includes loading, unloading, handling, landing, berthing and stevedoring.”;
- (c) deleting paragraph 22 and substituting the following paragraphs—
  - “22.—(1) The supply of essential food items.
  
  - (2) For the purposes of this paragraph, “essential food items” means—
    - (a) tinned fish;
    - (b) flour and sharps;
    - (c) powdered milk;
    - (d) edible oil
    - (e) rice;
    - (f) tea.

[L.]

23. The supply by the State of water and sewerage services.”.

Passed by the House of Representatives this 7th day of October 1999.

Passed by the Senate this 28th day of October 1999.