ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Value Added Tax (Budget Amendment) Act 2018.

(2) This Act comes into force on 1 August 2018.

(3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 18 amended

2. Section 18(2)(e) of the Principal Act is amended by—

(a) deleting “or engineering work” and substituting “, engineering work or land development”; and

(b) after “or extension,”, inserting “engineering work or land development,.”.

Section 24 deleted

3. The Principal Act is amended by deleting section 24.
Schedule 1 amended

4. Schedule 1 to the Principal Act is amended in paragraph 2A(1) by deleting “registered”.

Passed by the Parliament of the Republic of Fiji this 12th day of July 2018.