

GOVERNMENT OF FIJI GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 13

MONDAY, 31st DECEMBER 2012

No. 153

[1551]

INCOME TAX (AMENDMENT) (NO.9) DECREE 2012

GOVERNMENT OF FIJI (DECREE NO. 82 OF 2012)

In exercise of the powers vested in me as President of the Republic of Fiji and Commander in Chief of the Republic of 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 Income Tax (Amendment) (No.9) Decree 2012 and shall be deemed to have commenced on 22 December 2012.

Section 21 amended

2. Section 21 of the Income Tax Act (Cap. 201) is amended by inserting a new paragraph after paragraph (zp)—

"(zq) two times the amount of any cash donation exceeding \$1000 made by any taxpayer between the periods 22nd December 2012 and 31st March, 2013 by depositing into the Prime Minister's Disaster Rehabilitation Fund, Bank of the South Pacific Bank Account."

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

EPELI NAILATIKAU President of the Republic of Fiji