

**EXTRAORDINARY  
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 38

TUESDAY, 3rd AUGUST

2021

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[LEGAL NOTICE NO. 76]

INCOME TAX ACT 2015

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**Income Tax (Exempt Income) (Amendment)  
Regulations 2021**

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Income Tax (Exempt Income) (Amendment) Regulations 2021.

(2) These Regulations are deemed to have come into force on 1 August 2021.

*Schedule amended*

2. The Schedule to the Income Tax (Exempt Income) Regulations 2016 is amended by—

(a) in Part 2 after paragraph (4), inserting the following new paragraph—

“(5) A unit trust.”;

(b) in Part 4 in paragraph (9)(b), deleting “; and” and substituting “; or”; and

(c) in Part 9—

(i) in paragraph (3)(b), deleting “13” and substituting “20”; and

(ii) deleting paragraph (6).

Made this 3rd day of August 2021.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy