AN ACT

TO AMEND THE INCOME TAX ACT (CAP. 201)

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Income Tax (Amendment) Act 2015.

(2) This Act shall come into force on the date of its publication in the Gazette.

(3) In this Act, the Income Tax Act (Cap. 201) shall be referred to as the “Principal Act”.

Section 21 amended

2. Section 21 of the Principal Act is amended in subsection (1) by inserting the following new paragraphs after paragraph (zx)—

“(zy) one and one half times the amount of any cash donation made by a taxpayer to the Fiji Association of Sports and National Olympic Committee (FASANOC) for Fiji’s participation at the 2015 Pacific Games;

(zz) one and one half times the amount of any cash donation made by a taxpayer to the Fiji Rugby Union (FRU) for Fiji’s participation at the 2015 Rugby World Cup.”
Sixth Schedule amended

3. The Sixth Schedule to the Principal Act is amended—

   (a) in paragraph 68(2) by—

      (i) deleting “$25 million” and substituting “FJ$60 million”; and

      (ii) deleting “$11.75 million” and substituting “FJ$28.2 million”; and

   (b) in paragraph 74(1) by inserting in item 1 the following new paragraph after paragraph (f)—

      “(g) the allowable expenditure incurred for the salaries paid for the services rendered in Fiji by the non-resident cast, subject to such expenditure not exceeding 20% of the total qualifying Fiji production expenditure.”

Passed by the Parliament of the Republic of Fiji this 9th day of July 2015.