

EXTRAORDINARY



# GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (NO. 2) DECREE 2013  
(DECREE NO. 25 OF 2013)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the 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—

TO AMEND THE INCOME TAX ACT (CAP. 201)

*Short title and commencement*

1.—(1) This Decree may be cited as the Income Tax (Amendment) (No. 2) Decree 2013 and shall come into force on 2nd October, 2013.

(2) The Income Tax Act (Cap.201) shall be referred to as the “Act”.

*Section 17 amended*

2. Section 17 of the Act is amended by adding a new subsection after subsection (80)—

“(81) the income of the FNPF Momi Bay Holdings Limited for a period of 13 years.”

*Eleventh Schedule amended*

3. The Eleventh Schedule of the Act is amended in paragraph 2 in the definition of “short life investment” by—

- (a) deleting the words “for the building of a new hotel”; and
- (b) deleting the words “building of the new hotel” and substituting with “project”.

GIVEN under my hand this 8th day of October 2013.

EPELI NAILATIKAU  
President of the Republic of Fiji