



**REPUBLIC OF FIJI ISLANDS GOVERNMENT GAZETTE**  
**PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT**

Vol. 10

FRIDAY, 3rd JULY 2009

No. 46

[416]

INCOME TAX ACT (AMENDMENT) (NO. 2) DECREE 2009

GOVERNMENT OF FIJI  
 (DECREE NO. 22 OF 2009)

A DECREE TO AMEND THE INCOME TAX ACT  
 (CAP. 201)

IN exercise of the powers vested in me as President and Commander in Chief of the Republic of the Fiji Military Forces, I hereby make the following Decree—

*Short title*

1. This Decree may be cited as the Income Tax Act (Amendment) (No. 2) Decree 2009.

*Section 21(1) amended*

2. Section 21(1) of the Income Tax Act (Cap. 201) is amended by adding after paragraph (zl)—

“(zm) fifty five per cent of capital expenditure (excluding motor vehicles, furniture and fittings) incurred in Fiji by Tropic Health Incorporated (Fiji) Limited trading as Suva Bayview Medical Hospital (“the company”) from profits earned in or derived from Fiji, provided that—

- (i) this allowance applies only to the initial capital investment made by the company and any additional incremental investments of \$100,000 and above made in each of the three years next following the making of the initial investment; and
- (ii) if the company sells or otherwise disposes of the capital asset, the amount of deduction allowed under this paragraph is deemed to be income of the company in the year in which the sale or disposal took place.”

Dated this 25th day of June 2009.

JOSEFA ILOILOVATU ULUIVUDA  
 President and Commander in Chief  
 of the Republic of the Fiji Military Forces