

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 37

FRIDAY, 27th SEPTEMBER

2019

[LEGAL NOTICE NO. 86]

INCOME TAX ACT 2015

Income Tax (Modernisation of Buildings Incentives) (Amendment) (No. 2) Regulations 2019

IN exercise of the powers conferred on me by section 25A 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 (Modernisation of Buildings Incentives) (Amendment) (No. 2) Regulations 2019.

(2) These Regulations are deemed to have come into force on 1 August 2019.

Regulation 2 amended

2. Regulation 2 of the Income Tax (Modernisation of Buildings Incentives) Regulations 2018 is amended in the definition of “building” by deleting “within a town or city”.

Made this 19th day of September 2019.

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