

INCOME TAX ACT
(Cap. 201)

INCOME TAX (SMALL AND MICRO ENTERPRISES
INCENTIVES) (BUDGET AMENDMENTS) REGULATIONS 2007

IN exercise of the powers conferred on me by section 107 of the Income Tax Act, I make the following Regulations—

Short title and commencement

1. These Regulations may be cited as the Income Tax (Small and Micro Enterprises Incentives) (Budget Amendments) Regulations 2007 and shall be deemed to have come into force on 1st January 2008.

2. In these Regulations, the Income Tax Regulations Cap. 201 are referred to as "principal Regulations".

Regulation 2 amended

3. Regulation 2 of the Principal Regulation is amended by the following:

(a) under Regulation 2(a) of the principal Regulations is amended:

(i) by removing the semi colon after "vegetables"

(ii) inserting the following "dalo, cassava and other root crops production" after "vegetables;" and

(b) inserting a new paragraph 2(e) with the following"

"(e) supportive project" means the establishment and operation, at a site in Fiji of facilities of a permanent nature for the public presentation, especially to overseas visitors to Fiji, of matter of interest to tourists that relates to Fiji, including, in particular and without derogating from the generality of the foregoing, matters relating to—

(a) the flora, fauna and other natural characteristics of Fiji; and

(b) the history, traditions, cultures and ways of life of its peoples;"

4. Regulation 3 of the principal Regulation is amended by inserting a new paragraph 3(2) with the following:

"(g) supportive projects to tourism industry."

Made at Suva this 20th day of December 2007.

M. P. CHAUDHRY
Minister for Finance,
National Planning, and Sugar Reform