



I assent.

[L.S.]

J. I. ULUIVUDA
President

[18 October, 2006]

AN ACT

TO AMEND THE INCOME TAX ACT

[1st September 2006]

ENACTED by the Parliament of the Fiji Islands—

Short title and commencement

1. —(1) This Act may be cited as the Income Tax (Amendment)(No.2) Act 2006.
- (2) Section 2(b) of this Act is deemed to have come into force on 1 September 2006.

Section 21 amended

2. Section 21(1) of the Income Tax Act (Cap. 201) is amended—
 - (a) in paragraph (v), by deleting “2006” and substituting “2007”.
 - (b) by adding after paragraph (zd) the following paragraph—

“(ze) one and one half times the amount of cash donation made or the value of the services provided by a taxpayer between 1 September 2006 and 31 October 2006 towards the organisation and sponsorship of the 3rd Melanesian Arts and Craft Festival 2006.”.

Passed by the House of Representatives on 19th September 2006.

Passed by the Senate on 5th October 2006.