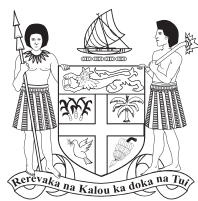


EXTRAORDINARY



REPUBLIC OF FIJI GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 13

MONDAY, 14th MAY 2012

No. 77

[546]

GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (No. 7) DECREE 2012
(DECREE NO. 47 OF 2012)

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. 7) Decree 2012.

(2) This Decree shall come into force on the date of its publication in the *Gazette*.

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

Sixth Schedule amended

2. The Sixth Schedule of the Act is amended in—

(i) paragraph 66, by inserting the following new definition—

““total Fiji expenditure” or “Fiji expenditure” means the production expenditure on goods and services purchased from and paid to a Fiji resident;”;

(ii) paragraph 74 (1), by—

(a) inserting the following new sub-paragraph in item 1 after sub-paragraph (e)—

“(f) goods and services provided in Fiji relating to the final location survey and other activities undertaken to assess locations for possible use in the film;”

(b) deleting sub-paragraph (e) in item 1 and substituting with the following—

“(e) 75% of the expenditure incurred to purchase costumes, make-up and set design properties not available in Fiji that will be used in relation to the film production in Fiji, provided that any such costumes, make-up and set design properties shall be left in Fiji at the end of the production, and if a film production company requires the use of any such costumes left in Fiji for the purpose of re-shooting the film outside of Fiji, that production company shall make a written request to the Minister, and all expenditure incurred in obtaining any such costumes shall be borne by the production company and shall not qualify for film tax rebate”; and

(c) deleting “item 4” and substituting the following “item 4” —

Item	Type of expenditure
“4	<p><i>Travel to Fiji</i> Expenditure of the company in relation to a person’s travel to Fiji to undertake activities in Fiji in relation to the making of the film if the remuneration paid to the person for those activities is qualifying Fiji’s production expenditure of the company as follows—</p> <p>(a) 100% of the expenditure included in travelling to and from any aircraft operated by Air Pacific Limited; and</p> <p>(b) 15% of the expenditure included in travelling to and from any aircraft not operated by Air Pacific Limited.”</p>

GIVEN under my hand this 14th day of May 2012.

EPELI NAILATIKAU
President of the Republic of Fiji