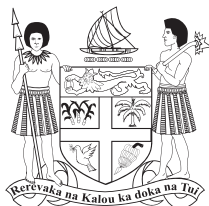


**ACT NO. 7 OF 2015**

I assent.

E. NAILATIKAU  
President

[14 July 2015]

**AN ACT****TO AMEND THE INCOME TAX ACT (CAP. 201)**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

- 1.—(1) This Act may be cited as the Income Tax (Amendment) Act 2015.
- (2) This Act shall come into force on the date of its publication in the *Gazette*.
- (3) In this Act, the Income Tax Act (Cap. 201) shall be referred to as the “Principal Act”.

*Section 21 amended*

2. Section 21 of the Principal Act is amended in subsection (1) by inserting the following new paragraphs after paragraph (zx)—

- “(zy) one and one half times the amount of any cash donation made by a taxpayer to the Fiji Association of Sports and National Olympic Committee (FASANOC) for Fiji’s participation at the 2015 Pacific Games;
- (zz) one and one half times the amount of any cash donation made by a taxpayer to the Fiji Rugby Union (FRU) for Fiji’s participation at the 2015 Rugby World Cup.”

*Sixth Schedule amended***3.** The Sixth Schedule to the Principal Act is amended—

(a) in paragraph 68(2) by—

(i) deleting “\$25 million” and substituting “FJ\$60 million”; and

(ii) deleting “\$11.75 million” and substituting “FJ\$28.2 million”; and

(b) in paragraph 74(1) by inserting in item 1 the following new paragraph after paragraph (f)—

“(g) the allowable expenditure incurred for the salaries paid for the services rendered in Fiji by the non-resident cast, subject to such expenditure not exceeding 20% of the total qualifying Fiji production expenditure.”

Passed by the Parliament of the Republic of Fiji this 9th day of July 2015.