

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 22

MONDAY, 12th APRIL

2021

[LEGAL NOTICE NO. 35]

INCOME TAX ACT 2015

**Income Tax (Subdivision of Land Incentives)
(Amendment) (No. 2) Regulations 2021**

IN exercise of the powers conferred on me by section 142 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 (Subdivision of Land Incentives) (Amendment) (No. 2) Regulations 2021.

(2) These Regulations are deemed to have come into force on 11 February 2021.

Regulation 2 amended

2. Regulation 2 of the Income Tax (Subdivision of Land Incentives) Regulations 2020 is amended in the definition of “units” after “1985” by inserting “or under a legal arrangement for a similar type of property ownership”.

Made this 10th day of April 2021.

F. S. KOYA
Acting Minister for Economy