

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**No. 34****FRIDAY, 13th NOVEMBER****2015**

[LEGAL NOTICE NO. 91]

**INCOME TAX ACT
(CAP. 201)****Income Tax (Withholding Tax) (Amendment)
Regulations 2015**

IN exercise of the powers conferred upon me by section 82A of the Income Tax Act (Cap. 201), I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Withholding Tax) (Amendment) Regulations 2015.

(2) These Regulations shall come into force on 1 January 2016.

Regulation 17 amended

2. Regulation 17 of the Income Tax (Withholding Tax) Regulations 2013 is amended by deleting sub-regulation (2) and substituting the following—

“(2) The payer shall, once in every 6 months, submit a summary of taxes withheld, in the electronic format approved by the Commissioner provided that the chargeable income of the payee does not exceed \$16,000.”

Made this 10th day of November 2015.

A. SAYED-KHAIYUM
Attorney-General and Minister for Finance