

FIJI

ACT No. 3 OF 1993



I assent.

(L.S.)

P.K. GANILAU

President

[ 8 March, 1993 ]

## AN ACT

TO AMEND THE INCOME TAX ACT.

[ 1 January, 1993 ]

ENACTED by the Parliament of Fiji -

*Short title and commencement*

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 1993 and shall be deemed to have come into force on the 1st day of January 1993.

*Expenses deductible*

2. Section 21 of the Income Tax Act is amended by repealing and replacing paragraph (n) of subsection (1) with the following :-

"(n) One half of any cash donation made by a taxpayer to the 1993 Cyclone Kina Appeal or to the University of the South Pacific Endowment Fund, St John's Ambulance Brigade, Fiji Red Cross Society, Fiji Crippled Children's Society, Fiji Blind Society and such similar academic and charitable institutions as may be approved by the Commissioner:

Provided that relief shall only be granted in terms of this paragraph in respect of donation which do not exceed, in aggregate, two thousand dollars by an individual and four thousand dollars by a company;"

12

Passed by the House of Representatives this seventeenth day of February, in the year of our Lord one thousand, nine hundred and ninety-three.

Passed by the Senate this third day of March, in the year of our Lord one thousand, nine hundred and ninety-three.