

EXTRAORDINARY



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GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (NO.3) DECREE 2012  
 (DECREE NO. 19 OF 2012)

IN exercise of the powers vested in me as President of the Republic of Fiji and 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. This Decree may be cited as the Income Tax (Amendment) (No. 3) Decree 2012 and shall be deemed to have come into force on 27th January, 2012.

*Section 21 amended*

2. The Income Tax Act [Cap. 201] is amended in section 21 by inserting the following new subsection after subsection (zo)—

“(zp) two times the amount of any cash donation exceeding \$1000 made by a taxpayer between the period of 27th January, 2012 and 31st March, 2012 by depositing into the Prime Minister’s Flood Appeal Fund, Bank of the South Pacific Bank Account.”

GIVEN under my hand this 1st day of February 2012.

EPELI NAILATIKAU  
 President of the Republic of Fiji