



I assent.

[L.S.]

P. K. GANILAU

Governor-General

4th July 1985

AN ACT

TO AMEND THE INCOME TAX ACT

[5th July 1985]

ENACTED by the Parliament of Fiji—

Short title

1.—This Act may be cited as the Income Tax (Amendment) Act, 1985.

Incomes not taxable

2. Section 17 of the Income Tax Act is amended—

(a) by substituting a semi-colon for the full stop at the end of paragraph (48) of subsection (1); and

(b) by inserting the following paragraph immediately thereafter—

“(49) the emoluments derived by an individual by reason of his service at the University of the South Pacific—

(i) under the Australian Universities International Development Programme in such circumstances that the Programme is responsible for such emoluments and only to the extent that such emoluments are paid under the Programme and are subject to income tax in Australia; or

(ii) as the holder of any appointment in respect of which emoluments are payable under any scheme of supplementation of the Government of Australia approved by the Government of Fiji, only to the extent to which such emoluments are subject to income tax in Australia.”

Passed by the House of Representatives this twenty-second day of May, in the year of our Lord one thousand, nine hundred and eighty-five.

Passed by the Senate this twenty-fourth day of June, in the year of our Lord one thousand, nine hundred and eighty-five.