EXTRAORDINARY 615



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GOVERNMENT OF FIJI

INCOME TAX ACT (AMENDMENT) (NO. 3) DECREE 2009 (DECREE No. 36 of 2009)

A DECREE TO AMEND THE INCOME TAX ACT (CAP. 201)

IN exercise of the powers vested in me as Vice-President of the Republic of Fiji by virtue of the Office of the Vice-President and Succession Decree 2009 I hereby make the following Decree:

Part 1—PRELIMINARY

Short title and commencement

- 1.—(1) This Decree may be cited as the Income Tax Act (Amendment) (No. 3) Decree 2009.
- (2) This Decree is deemed to have come into force on 1st January 2009.

Part 2—AMENDMENT OF THE ACT

Sixth Schedule amended

2. The Sixth Schedule to the Income Tax Act (Cap. 201) is amended in paragraph 45(6) by deleting "5" and substituting "10".

Given under my hand this 13th day of August 2009.

EPELI NAILATIKAU Vice-President of the Republic of Fiji