

GOVERNMENT OF THE SOVEREIGN DEMOCRATIC REPUBLIC OF FIJI  
DECREE NO. 16

A DECREE TO AMEND THE INCOME TAX ACT

In exercise of the powers vested in me and pursuant to section 5 of the Constitution of the Sovereign Democratic Republic of Fiji (Promulgation) Decree, 1990 and as amended by section 2 of the Constitution of the Sovereign Democratic Republic of Fiji (Promulgation) Decree 1990 (Amendment No. 1) Decree, 1990, I as the person appointed to perform the functions of the office of the President of the Republic of Fiji and acting in accordance with the advice of the Prime Minister and the Cabinet, hereby make the following Decree:

*Short title*

1. This Decree may be cited as the Income Tax Act (Amendment) Decree, 1991.

*Section 17 of the Income Tax Act amended*

2. Section 17 of the Income Tax Act is amended by substituting a semi-colon for the full stop at the end of paragraph (51) and adding the following paragraph immediately thereafter:

"(52) any profits arising out of the transfer of assets and liabilities to Fiji Pine Limited pursuant to the provisions of the Fiji Pine Decree, 1990".

Made at Suva this 2nd day of May 1991.

INOKE TAKIVEIKATA  
Person appointed to perform the  
functions of the office of the President