

EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 30

THURSDAY, 27th NOVEMBER

2014

[LEGAL NOTICE No. 70]

INCOME TAX ACT
 (CAP. 201)

**Income Tax (Small and Micro Enterprises Incentives)
 (Budget Amendment) Regulations 2014**

IN exercise of the powers conferred on me by section 107 of the Income Tax Act (Cap.201), I hereby make these Regulations—

Short title and commencement

1. These Regulations may be cited as the Income Tax (Small and Micro Enterprises Incentives) (Budget Amendment) Regulations 2014 and shall come into force on 1st January, 2015.

Regulation 2 amended

2. Regulation 2 of the Income Tax (Small and Micro Enterprises Incentives) Regulations 2006 is amended in the definition of “agriculture” by deleting “one or more of the following products, that is to say, sugarcane, coconut, rice, ginger, yaqona and vegetables;” and substituting “form or category of agricultural production approved by the Commissioner;”.

Made this 26th day of November 2014.

A. SAYED-KHAIYUM
 Attorney-General and Minister for Finance

CORRIGENDUM

The Income Tax (Small and Micro Enterprises Incentives) (Budget Amendment) Regulations 2014 (Legal Notice No. 70 of 2014), published in the *Government of Fiji Gazette Supplement* No. 30 replaces the Income Tax (Small and Micro Enterprises Incentives) (Budget Amendment) Regulations 2014 (Legal No. 67 of 2014), published in the *Government of Fiji Gazette Supplement* No. 29 which was printed in error.