

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

CAPITAL GAINS TAX (AMENDMENT) DECREE 2013
(DECREE NO. 14 OF 2013)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the 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 CAPITAL GAINS TAX DECREE 2011

Short title and commencement

1.—(1) This Decree may be cited as the Capital Gains Tax (Amendment) Decree 2013 and shall be deemed to have come into force on 1st January, 2013.

(2) The Capital Gains Tax Decree 2011 shall be referred to as the “Principal Decree”.

Section 15 amended

2. Section 15 (1) of the Principal Decree is amended by inserting the words “or not liable” after the word “liable”.

Section 17 amended

3. Section 17 (2) of the Principal Decree is amended by deleting “five” and substituting “seven”.

GIVEN under my hand this 10th day of May 2013.

EPELI NAILATIKAU
President of the Republic Fiji