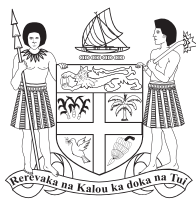


EXTRAORDINARY



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GOVERNMENT OF FIJI

FRINGE BENEFIT TAX (AMENDMENT) DECREE 2014
(DECREE NO. 7 OF 2014)

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 and section 165(2) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE FRINGE BENEFIT TAX DECREE 2012

Short title and commencement

1.—(1) This Decree may be cited as the Fringe Benefit Tax (Amendment) Decree 2014 and shall come into force on the date of its publication in the *Gazette*.

(2) The Fringe Benefit Tax Decree 2012 shall be referred to as the “Principal Decree”.

Section 7 amended

2. Section 7 of the Principal Decree is amended in subsection (1)—

- (a) by deleting “or” after “;” in paragraph (d);
- (b) by deleting “.” and substituting “;” in paragraph (e); and
- (c) by inserting the following new paragraph after paragraph (e)—

“(f) meal, refreshment or accommodation provided to a fisher by the employer on any vessel.”

Given under my hand this 3rd day of March 2014.

EPELI NAILATIKAU
President of the Republic of Fiji