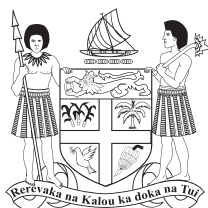


**ACT NO. 38 OF 2020**

I assent.

J. K. KONROTE  
President

[11 December 2020]

**AN ACT****TO AMEND THE INCOME TAX ACT 2015**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

- 1.—(1) This Act may be cited as the Income Tax (Amendment) (No. 3) Act 2020.
- (2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.
- (3) In this Act, the Income Tax Act 2015 is referred to as the “Principal Act”.

*Section 2 amended*

2. Section 2 of the Principal Act is amended in the definition of “permanent establishment” by deleting paragraph (f) and substituting the following—

- “(f) substantial equipment other than aircraft, aircraft engines and aircraft parts used for more than 6 months within a 12-month period, or installed by, for or under contract with the person;”.

*Section 143 amended*

**3.** Section 143 of the Principal Act is amended after subsection (9B) by inserting the following new subsection—

“(9C) Any exemption granted by the Minister before 1 August 2020 to a person seeking for the person’s business to be deemed not to be a permanent establishment under this Act continues to have effect in accordance with the terms and conditions of the exemption.”.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2020.