

EXTRAORDINARY



# GOVERNMENT OF FIJI GAZETTE

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[1441]

GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (NO. 4) DECREE 2013  
(DECREE NO. 37 OF 2013)

IN exercise of the powers vested in me pursuant to section 4 of the Office of the Vice-President and Succession Decree 2009 and section 165(4) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE INCOME TAX ACT (CAP. 201)

*Short title and commencement*

- 1.—(1) This Decree may be cited as the Income Tax (Amendment) (No. 4) Decree 2013.
- (2) Section 2 of this Decree shall be deemed to have come into force on 2 October 2013.
- (3) Sections 3 and 4 of this Decree shall be deemed to have come into force on 1 January 2012.
- (4) Sections 5 to 11 of this Decree shall be deemed to have come into force on 1 January 2013.
- (5) In this Decree, the Income Tax Act (Cap. 201) shall be referred to as the “Act”.

*Section 17 amended*

2. Section 17 of the Act is amended in subsection (81) by deleting “FNPF Momi Bay Holdings Limited” and substituting “Momi Bay Resort Limited”.

*Section 19A repealed*

3. Section 19A of the Act is repealed.

*Section 21 amended*

4. Section 21 of the Act is amended in subsection (1)(b)(ii) by deleting “employers” between “the” and “statutory” and substituting “eight percent”.

*Section 22 amended*

5. Section 22 of the Act is amended by inserting the following new subsection after subsection (7)—

“(8) Notwithstanding the provisions of this section, the employment income derived by an employee in a tax year cannot be reduced by a loss carried forward under this Act.”

*Section 44 amended*

6. Section 44 of the Act is amended—

- (a) in subsection (1) by deleting “: Provided that any person whose only source of income is from employment income as defined in section 79 and who is not liable to have any deductions of tax made and who has not had such deductions as aforesaid lawfully made from such employment income in accordance with any regulation made under the provisions of section 81 and any person whose only liability has been for deduction of basic tax shall not be required to lodge a return of such income unless required to do so by notice or demand sent to him by the Commissioner”; and

(b) by inserting the following new subsection after subsection (1)—

“(1A) Notwithstanding subsection (1), a person is not required to file an income tax return for a tax year if the only income derived by the individual during the tax year consists solely of—

- (a) employment income that is below the tax threshold in section 7(1)(a) and not subject to any tax deduction, unless the Commissioner requires such individual, by notice and demand, to file a tax return;
- (b) employment income from which tax has been withheld under section 82, unless the person has two or more employment at the same time for the whole or part of the tax year;
- (c) interest income from which tax has been withheld under section 9A.”

*Section 91 amended*

7. Section 91 of the Act is amended in subsection (1)(a),(b) and (c) by deleting “previous income year” and substituting “immediately preceding income year”.

*Section 92 amended*

8. Section 92 of the Act is amended in subsection (4)(a) by—

- (a) deleting “90% of”; and
- (b) deleting “subsection (1)” and substituting “section 91(1)”.

*Section 104 repealed*

9. Section 104 of the Act is repealed.

*Section 118 amended*

10. Section 118 of the Act is amended by deleting “employment or”.

*Consequential amendment*

11. The Third Schedule to the Tax Administration Decree 2009 is amended in Part A by deleting paragraph (1) (d) and substituting the following—

“(d) a monthly summary in regulation 17 of the Income Tax (Withholding Tax) Regulations 2013.”

GIVEN under my hand this 21st day of November 2013.

A. H. C. T. GATES  
Chief Justice