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## INCOME TAX (AMENDMENT) DECREE 2010

GOVERNMENT OF FIJI  
(DECREE NO. 50 OF 2010)

IN exercise of the powers vested in me as President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1.—(1) This Decree may be cited as the Income Tax (Amendment) Decree 2010 and shall come into force on the day it is *gazetted*.

*Section 17 amended*

2. The Income Tax is amended by inserting a new sub-section—

“(80) Any allowances paid in accordance to the Criminal Procedure (Allowances to Witness and Assessors) Rule 2010, to the—

- (i) witnesses attending or inquiries before a Magistrate Court or High Court or on summons by to any court exercising appellate jurisdiction;
- (ii) assessors attending trials at the High Court.”

Given under my hand this 5th day of October 2010.

EPELI NAILATIKAU  
President of the Republic of Fiji