

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 51

MONDAY, 25th OCTOBER

2021

[LEGAL NOTICE NO. 109]

FINANCIAL MANAGEMENT ACT 2004

Finance (Amendment) (No. 2) Instructions 2021

In exercise of the powers conferred on me by section 30 of the Financial Management Act 2004, I hereby make these Regulations—

Short title and commencement

1.—(1) These Instructions may be cited as the Finance (Amendment) (No. 2) Instructions 2021.

(2) These Instructions come into force on the date of publication in the Gazette.

Instruction 57C amended

2. Instruction 57C of the Finance Instructions 2010 is amended after paragraph (3) by inserting the following new paragraphs—

“(4) Notwithstanding paragraphs (1) to (3), the Chief Executive Officer of the Fiji Revenue and Customs Service must, with the approval of the Fiji Revenue and Customs Service, each month write off losses that are considered not recoverable and that do not exceed \$100,000.

(5) Write-off losses under paragraph (4) in excess of \$100,000 must be referred to the Minister.”.

Made this 25th day of October 2021.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy
