

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 9

THURSDAY, 11th FEBRUARY

2021

[LEGAL NOTICE NO. 9]

INCOME TAX ACT 2015

**Income Tax (Modernisation of Buildings Incentives)
(Amendment) Regulations 2021**

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Modernisation of Buildings Incentives) (Amendment) Regulations 2021.

(2) These Regulations are deemed to have come into force on 1 August 2020.

Regulation 11 amended

2. Regulation 11(1) of the Income Tax (Modernisation of Buildings Incentives) Regulations 2018 is amended by deleting “2020” and substituting “2023”.

Made this 10th day of February 2021.

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