

INCOME TAX ACT
(CAP. 201)

INCOME TAX (DIVIDEND) (AMENDMENT) REGULATIONS 2006

IN exercise of the power conferred on me by section 107 of the Income Tax Act, I make the following Regulations—

Short Title and Commencement

1. These Regulations may be cited as the Income Tax (Dividend) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 1st January 2006.

Amendment Regulation 2

2. Regulation 2 of the Income Tax Dividend Regulations 2001 is amended in the definition of “deemed tax paid”, by inserting next after the words “section 21C”, the words, “section 21E”.

Made at Suva on this 25th day of April 2006.

J. Y. KUBUABOLA
Minister for Finance
& National Planning