

ACT NO. 28 OF 2021

I assent.

J. K. KONROTE
President

[30 July 2021]

AN ACT**TO AMEND THE INCOME TAX ACT 2015**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.**—(1) This Act may be cited as the Income Tax (Budget Amendment) Act 2021.
(2) This Act comes into force on 1 August 2021.
(3) In this Act, the Income Tax Act 2015 is referred to as the “Principal Act”.

Section 17 amended

- 2.** Section 17(1B) of the Principal Act is amended by—

- (a) in paragraph (a), deleting “31 December 2020” and substituting “31 December 2021”; and
(b) in paragraph (b), deleting “31 December 2021” and substituting “31 December 2022”.