

ACT NO. 7 OF 2022

I assent.

W. KATONIVERE
President

[25 March 2022]

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 (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 1 April 2022.

(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 2021” and substituting “31 December 2022”; and
- (b) in paragraph (b), deleting “31 December 2022” and substituting “31 December 2023”.