

ACT NO. 38 OF 2020

I assent.

J. K. KONROTE

President

[11 December 2020]

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 (Amendment) (No. 3) Act 2020.

(2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.

(3) In this Act, the Income Tax Act 2015 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended in the definition of “permanent establishment” by deleting paragraph (f) and substituting the following—

“(f) substantial equipment other than aircraft, aircraft engines and aircraft parts used for more than 6 months within a 12-month period, or installed by, for or under contract with the person;”.