

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 16

THURSDAY, 22nd JUNE

2023

[LEGAL NOTICE NO. 42]

FIJI INSTITUTE OF CHARTERED ACCOUNTANTS ACT 2021

**Fiji Institute of Chartered Accountants
(Amendment) Regulations 2023**

In exercise of the powers conferred on me under section 45 of the Fiji Institute of Chartered Accountants Act 2021, I hereby make the following regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Fiji Institute of Chartered Accountants (Amendment) Regulations 2023.

(2) These Regulations come into force on the date of publication in the Gazette.

Regulation 24 amended

2. Regulation 24 of the Fiji Institute of Chartered Accountants Regulations 2022 is amended by—

(a) in subregulation (2), deleting “50%” and substituting “50”; and

(b) in subregulation (8), deleting “50%” and substituting “50”.

Made this 22nd day of June 2023.

B. PRASAD
Deputy Prime Minister and
Minister for Finance

[LEGAL NOTICE NO. 43]

INCOME TAX ACT 2015

**Income Tax (Other Incentives) (Amendment)
Regulations 2023**

In exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make the following regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Other Incentives) (Amendment) Regulations 2023.

(2) These Regulations are deemed to have come into force on 1 May 2023.

Regulations 18 and 19 inserted

2. The Income Tax (Other Incentives) Regulations 2018 is amended after regulation 17 by inserting the following new regulations—

“Girmit Day celebrations

18. A person is allowed a deduction for 200% of the amount of a cash donation made in a tax year to a fund established by the Government for Girmit Day celebrations.

Ratu Sir Lala Sukuna Day celebrations

19. A person is allowed a deduction for 200% of the amount of a cash donation made in a tax year to a fund established by the Government for Ratu Sir Lala Sukuna Day celebrations.”.

Made this 22nd day of June 2023.

B. PRASAD
Deputy Prime Minister and
Minister for Finance