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INCOME TAX (AMENDMENT) (NO. 2) DECREE 2010

GOVERNMENT OF FIJI  
 (DECREE NO. 56 OF 2010)

IN exercise of the powers vested in me as President of the Republic of Fiji and Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

*Short Title and commencement*

1. This Decree may be cited as the Income Tax (Amendment) (No. 2) Decree 2010 and shall come into force on the day it is *gazetted*.

*Repeal*

2. This Decree repeals the Income Tax (Amendment) (Decree No. 50 of 2010).

*Section 17 amended*

3. The Income Tax Act (Cap. 201) is amended by inserting a new subsection—

“(80) Any allowances paid in accordance with the Criminal Procedure Decree (Allowances to Witnesses and Assessors) Rules 2010, to the—

- (i) witnesses attending at trials or inquiries before a Magistrates’ Court or the High Court or on summons to any court exercising appellate jurisdiction;
- (ii) assessors attending trials at the High Court.”

Given under my hand this 19th day of November 2010.

EPELI NAILATIKAU  
 President of the Republic of Fiji