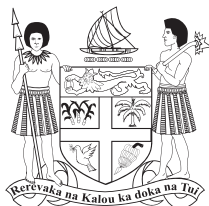


**ACT NO. 7 OF 2022**

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”.

*Section 85 amended*

**3.** Section 85 of the Principal Act is amended after subsection (14) by inserting the following new subsections—

“(15) Subsection (8) does not apply to a State-controlled entity that is in the business of generating, distributing and retailing electricity.

(16) For the purposes of subsection (15), the meaning of State control is given in section 11 of the Public Enterprises Act 2019.”.

Passed by the Parliament of the Republic of Fiji this 25th day of March 2022.