
[LEGAL NOTICE NO. 82]

INCOME TAX ACT 2015

**Income Tax (Other Incentives) (Amendment)
Regulations 2024**

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Other Incentives) (Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

Regulations 20 and 21 inserted

2. The Income Tax (Other Incentives) Regulations 2018 are amended after regulation 19 by inserting the following new regulations—

“Rugby League Bid (Fiji) Pte Ltd

20.—(1) A person is allowed a deduction for 200% of the amount of a cash sponsorship of not less than \$250,000 made to Rugby League Bid (Fiji) Pte Ltd.

(2) Any item imported for the development of a high performance unit set up by Rugby League Bid (Fiji) Pte Ltd is exempted from import duty.

(3) Rugby League Bid (Fiji) Pte Ltd is allowed a 13 year tax holiday if it is successful in its bid to become a franchise club in the National Rugby League Competition.

Sponsorship for the 2031 Pacific Games

21. A person is allowed a deduction for 200% of the amount of a cash donation of not less than \$10,000 to the Fiji Association of Sports and National Olympic Committee in its bid to host the 2031 Pacific Games.”.

Made this 12th day of September 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance