

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

CAPITAL GAINS TAX (AMENDMENT) (NO. 2) DECREE 2013
(DECREE NO. 33 OF 2013)

IN exercise of the powers vested in me pursuant to section 4 of the Office of the Vice-President and Succession Decree 2009 and section 165(4) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE CAPITAL GAINS TAX DECREE 2011

Short title and commencement

1. This Decree may be cited as the Capital Gains Tax (Amendment) (No. 2) Decree 2013, and shall come into force on 1 January 2014.

Section 7 amended

2. Section 7 of the Capital Gains Tax Decree 2011 is amended in subsection (1) by—

- (a) deleting “and” in paragraph (c);
- (b) deleting “.” and substituting “; and” in paragraph (d); and
- (c) inserting the following new paragraph after paragraph (d)—

“(e) any gain made by a person on the disposal of shares on any Unit Trust company in Fiji, as approved by the Commissioner.”

GIVEN under my hand this 21st day of November 2013.

A. H. C. T. GATES
Chief Justice