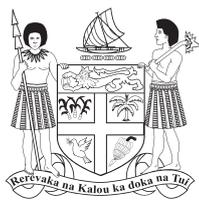


EXTRAORDINARY



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## GOVERNMENT OF FIJI

INCOME TAX (AMENDMENT) (NO. 4) DECREE 2012  
 (DECREE NO. 25 OF 2012)

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

## TO AMEND THE INCOME TAX ACT (CAP. 201)

*Short title and commencement*

- 1.—(1) This Decree may be cited as the Income Tax (Amendment) (No. 4) Decree 2012.
- (2) This Decree shall come into force on the date of its publication in the *Gazette*.
- (3) The Income Tax Act (Cap. 201) shall be referred to as the “Act”.

*Sixth Schedule amended*

2. The Sixth Schedule of the Act is amended in—

- (i) paragraph 66, by inserting the following new definition—
 

““audio visual agent” has the same meaning given in the Fiji Audio-Visual Commission (Licensing of Audio Visual Agents) Regulations 2012;”;
- (ii) paragraph 67, by inserting the following new sub-paragraphs after sub-paragraph (1)(g)—
 

“(h) the company engages audio visual agents for the production of the film; and

(i) Fiji as a location needs to be accredited and acknowledged in the film’s credits and any other required accreditation as stipulated in the approval letter by the Fiji Audio-Visual Commission.”
- (iii) paragraph 74 (1), by—
  - (a) inserting the following new sub-paragraphs after sub-paragraph (c) in item 1—
 

“(d) the allowable expenditure incurred for services rendered by the producer (producer’s fees), provided that such expenditure shall not exceed 10% of the total Fiji expenditure. The producer is not restricted to remain in Fiji throughout the production of the film; or

(e) 75% of the expenditure incurred to purchase costumes, make-up and set design properties not available in Fiji that will be used in relation to the film production in Fiji provided that any such costumes, make-up and set design properties shall be left in Fiji at the end of the production”;
  - (b) renumbering the existing sub-paragraph in item 2 as “(a)” and inserting the following new “sub-paragraph (b)”—
 

“(b) expenditure incurred to purchase the writer’s story and rights for the production of the film provided that the producer submits the following documentary evidence—

    - (i) notarised legal contract with the writer which is registered in Fiji with the Registrar of Deeds upon payment of the appropriate stamp duty;

- (ii) evidence of payment made directly into the writer’s bank account from the Fiji bank account; and
  - (iii) receipt or acknowledgement of payment received.”;
- (c) deleting “item 5” and substituting the following “item 5” —

<i>Item</i>	<i>Type of expenditure</i>
“5	<p><i>Approved post-production expenditure</i></p> <p>Approved post-production expenditure on the film paid from a Fiji bank account to the extent that it is incurred or reasonably attributable to approved post-production services in relation to the completing of the film made in Fiji.</p> <p>The maximum amount payable as rebate under these expenditure items shall be as follows, upon the production of documentary evidence of the expenditure—</p> <ul style="list-style-type: none"> <li>(a) budget up to FJ\$3 million – up to \$75,000;</li> <li>(b) budget up to FJ\$5 million – up to \$100,000;</li> <li>(c) budget up to FJ\$7 million – up to \$150,000;</li> <li>(d) budget up to FJ\$10 million – up to \$200,000; and</li> <li>(e) budget more than FJ\$10 million – up to \$250,000.”</li> </ul>

- (d) renumbering “item 6” as “item 7”; and
- (e) inserting the following new “item 6” after “item 5” —

<i>Item</i>	<i>Type of expenditure</i>
“6	<p><i>Equipment</i></p> <p>The hiring of cameras and filming equipment from outside Fiji, where such cameras and filming equipment are not available in Fiji.”</p>

GIVEN under my hand this 14th day of March 2012.

EPELI NAILATIKAU  
President of the Republic of Fiji