

Income Tax (Exempt Income) (Amendment) Regulations 2025

IN exercise of the powers conferred on me by section 142 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 (Exempt Income) (Amendment) Regulations 2025.

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

Schedule amended

2. The Schedule to the Income Tax (Exempt Income) Regulations 2016 is amended by—

- (a) in Part 1 after paragraph (12), inserting the following new paragraph—
“(13) Debt write-off of Government commercial companies.”;
- (b) in Part 3 after paragraph (22), inserting the following new paragraph—
“(23) The employment income of a person who—
 - (a) is a citizen of Fiji and holds citizenship in another country that does not have a Double Taxation Agreement with Fiji; and
 - (b) works for a Fiji Government agency in that other country .”;
- (c) in Part 7 in paragraph (2) after “business income”, inserting “and property income”; and
- (d) in Part 9, deleting paragraphs (3) and (15).

Made this 14th day of March 2025.

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