

EXTRAORDINARY

**GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 15

THURSDAY, 11th MAY

2017

[LEGAL NOTICE NO. 33]

INCOME TAX ACT 2015

## Income Tax (Hotel Investment Incentives) (Amendment) Regulations 2017

IN exercise of the powers conferred on me by section 142(1) 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 (Hotel Investment Incentives) (Amendment) Regulations 2017.

(2) These Regulations are deemed to have come into force on 1 January 2017.

(3) In these Regulations, the Income Tax (Hotel Investment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 12 amended*

2. Regulation 12 of the Principal Regulations is amended by—

(a) in subregulation (1), inserting “but subject to subregulation (1A)” after “part”; and

(b) inserting after subregulation (1) the following new subregulation—

“(1A) Any application relating to an existing hotel received prior to 1 January 2017 may be considered for approval by the Minister.”.

*Regulation 13 amended*

3. Regulation 13(2) of the Principal Regulations is amended by inserting “unless an application for a short life investment package relating to an existing hotel was received prior to 1 January 2017” after “2017”.

*Regulation 21 amended*

4. Regulation 21 of the Principal Regulations is amended by deleting “approved” wherever it appears and substituting “that applies”.

Made this 11th day of May 2017.

A. SAYED-KHAIYUM  
Attorney-General and  
Minister for Economy