

---

**FIJI ISLANDS GOVERNMENT GAZETTE SUPPLEMENT**


---

No. 38

FRIDAY, 13th AUGUST

2010

[LEGAL NOTICE NO. 82]

---

**CUSTOMS ACT 1986**


---

## **Customs (Prohibited Imports and Exports) (Revised Budget Amendment) Regulations 2010**

IN exercise of the powers conferred on me by section 64 of the Customs Act 1986, I hereby make these Regulations—

*Citation and commencement*

1. These Regulations may be cited as the Customs (Prohibited Imports and Exports) (Revised Budget Amendment) Regulations 2010 and is deemed to have come into force on 2nd July, 2010.

*Schedule 3 amended*

2. Schedule 3 of The Customs (Prohibited Imports and Exports) Regulations 1986 is amended in Item No. 5 by deleting “eight years” and substituting “five years”.

Made at Suva this 19th day of July 2010.

J. V. BAINIMARAMA  
Prime Minister and Minister for Finance

---

[LEGAL NOTICE NO. 83]

---

**INCOME TAX ACT**  
(CAP. 201)
 

---

## **Income Tax (Dividend) (Revised Budget Amendment) Regulations 2010**

IN exercise of the powers conferred on me by section 107 of the Income Tax Act, I hereby make the following Regulations—

*Short title and commencement*

1. These Regulations may be cited as the Income Tax (Dividend) (Revised Budget Amendment) Regulations 2010 and is deemed to come into force on 2nd July 2010.

2. In these Regulations, the Income Tax (Dividend) Regulations 2001 are referred to as “the Principal Regulations”.

*Regulation 2 Amended*

3. Regulation 2 of the Principal Regulations is amended by the following under “deemed tax paid”—

- (i) deleting “and” and inserting a comma “,” after “6th Schedule of the Income Tax Act”; and

- (ii) by inserting “and Table C6 C(c) of the Fourth Schedule of the Income Tax Act.” after “section 6 of the Eleventh Schedule to the Income Tax Act”.

Made at Suva this 19th day of July 2010.

J. V. BAINIMARAMA  
Prime Minister  
and Minister for Finance

[LEGAL NOTICE NO. 84]

AIRPORT DEPARTURE TAX ACT  
(NO. 5 OF 1986)

**Airport Departure Tax (Revised  
Budget Amendment) Regulations, 2010**

IN exercise of the powers conferred upon me by section 8 of the Airport Departure Tax Act 1986, I hereby make these Regulations—

*Citation and commencement*

1.—(1) These Regulations may be cited as the Airport Departure Tax (Revised Budget Amendment) Regulations 2010, and is deemed to have come into force on 2nd July, 2010.

(2) The Airport Departure Tax Regulations 1986 shall be referred to as “the Principal Regulations”.

*Regulation 4 amended*

2. Regulation 4 (a) of the Principal Regulations is amended by deleting “sixty dollars” and substituting “eighty five dollars”.

*Transitional*

3. For avoidance of doubt, a person who pays airport departure tax before the commencement date but depart Fiji on or after the commencement date is not liable to pay the new rate of \$100.00.

Dated this 19th day of July 2010.

J. V. BAINIMARAMA  
Prime Minister and Minister for Finance