

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 37

FRIDAY, 27th SEPTEMBER

2019

[LEGAL NOTICE NO. 86]

INCOME TAX ACT 2015

Income Tax (Modernisation of Buildings Incentives) (Amendment) (No. 2) Regulations 2019

In exercise of the powers conferred on me by section 25A 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 (Modernisation of Buildings Incentives) (Amendment) (No. 2) Regulations 2019.

(2) These Regulations are deemed to have come into force on 1 August 2019.

Regulation 2 amended

2. Regulation 2 of the Income Tax (Modernisation of Buildings Incentives) Regulations 2018 is amended in the definition of “building” by deleting “within a town or city”.

Made this 19th day of September 2019.

A. SAYED-KHAIYUM

Attorney-General and Minister for Economy

[LEGAL NOTICE NO. 87]

CO-OPERATIVES ACT 1996

Co-operatives (Amendment) Regulations 2019

In exercise of the powers conferred upon me by section 117 of the Co-operatives Act 1996, I hereby make these Regulations —

Short title and commencement

1.—(1) These Regulations may be cited as the Co-operatives (Amendment) Regulations 2019.

(2) These Regulations come into force on the date of publication in the Gazette.

(3) The Co-operatives Regulations 1999 is referred to as the “Principal Regulations”.

Regulation 11 amended

2. The Principal Regulations is amended in paragraph (c) by inserting “in the prescribed form set out in Schedule 2” after “dispute”.

Regulation 13 amended

3. The Principal Regulations is amended by deleting regulation 13(1) and inserting the following—

“13—(1) An appeal to the tribunal from a decision of the Registrar on a reference under section 115 of the Act, other than a decision to refer the matter to the tribunal, must be made to the Permanent Secretary within 30 days from the date of the decision of the Registrar.”.

New regulation inserted

4. The Principal Regulations is amended after regulation 14 by inserting the following new regulation—

“Tribunal sittings

14A.—(1) The tribunal may hold hearings on a quarterly basis and may sit for 3 sessions per sitting.

(2) The hearing of the tribunal may be held in the Central, Western and Northern division and may be subject to change based on the geographical location of the case.”.

Schedule amended

5. The Schedule to the Principal Regulations is amended by—

- (a) in the heading, deleting “SCHEDULE” and substituting “SCHEDULE 1”; and
- (b) after paragraph 1, inserting the following new paragraph—
“2. Appeal application fee \$50”.

New Schedule inserted

6. The Principal Regulations is amended after Schedule 1 by inserting the following new Schedule—

“SCHEDULE 2
(Regulation 11)

APPLICATION FORM FOR REFERRING A DISPUTE



CO-OPERATIVE TRIBUNAL DISPUTE

Lodged at the Department of Co-operative Business at
on the day of 20

Complainant details

Name:

Address:

Occupation:

Phone contact:

Member of a co-operative: Yes ☐ No ☐

Name of the co-operative:

Complainee details

Name:

Name of the co-operative:

Address:

Occupation:

(If applicable)

Phone contact:

Is the complainee a member of the co-operative: Yes ☐ No ☐

Name of the co-operative:

DISPUTE DETAILS

1. Complaint Type:

Membership: ☐

Share: ☐

Land issue: ☐

Financials: ☐

Office bearers: ☐

Termination: ☐

Others:

(Please specify)

2. Has the dispute been referred to:

Co-operative Board: Yes ☐ No ☐

Co-operative General Meeting: Yes ☐ No ☐

Director and Registrar of Co-operative: Yes ☐ No ☐

Judicial System: Yes ☐ No ☐

3. Names and contacts of witnesses:

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(The details of dispute is outlined in the attached PARTICULARS OF DISPUTE)

FOR THE FOLLOWING REASONS

(The reasons are as set out in the attached PARTICULARS OF DISPUTE)

I/We hereby swear (or solemnly and sincerely affirm) that the reasons set out above and in the PARTICULARS OF DISPUTE are true and correct.

Sworn (or affirmed) before me on the day of 20
at

.....
(Signature of complainant)

.....
*(Signature of Justice of the Peace, Commissioner for Oaths,
or other person qualified to take oaths or affirmations)*

Before whom this Complaint is sworn

PARTICULARS OF DISPUTE

[illegible]

(Attach documentary evidence if any and additional pages may be used)".

Made this 5th day of August 2019.

P. D. KUMAR
Minister for Industry and Trade