

**ACT NO. 1 OF 2026**

I assent.

RATU N. T. LALABALAVU  
President

[ 16 March 2026 ]

**AN ACT****TO AMEND THE INCOME TAX ACT 2015**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Income Tax (Amendment) Act 2026.

(2) This Act comes into force on a date appointed by the Minister by notice in the Gazette.

*Section 28 amended*

**2.** Section 28 of the Income Tax Act 2015 is amended by—

- (a) in subsection (1) after “catastrophe”, inserting “, or by termite infestation declared as a biosecurity emergency”; and
- (b) in subsection (4) after “catastrophe”, inserting “, or by termite infestation declared as a biosecurity emergency”.

Passed by the Parliament of the Republic of Fiji this 11th day of March 2026.