STANDARD INTERPRETATION GUIDELINE 2025-15

INCOME TAX ACT 2015 - INCOME TAX (EMPLOYMENT INCENTIVES) REGULATIONS 2016 – EMPLOYMENT INCENTIVES

This Standard Interpretation Guideline (SIG) sets out Fiji Revenue and Customs Service's (FRCS) policy and operational practice in relation to employment incentives provided under the Income Tax (Employment Incentives) Regulations 2016.

The SIG is issued with the authority of the Chief Executive Officer (CEO) of FRCS.

All legislative references in this SIG are to the Income Tax Act 2015 and the Income Tax (Employment Incentives) Regulations 2016 (unless otherwise stated).

This SIG, which replaces SIG 2024-08, is in effect from 1 August 2025 and may need to be reviewed in the event of any relevant legislative amendments.

CONTENT

PURPOSE

1. This SIG provides practical guidance on CEO's interpretation of the employment incentives available under the Income Tax Act 2015 (ITA).

2. It includes National Budget amendments that have been effected through Legal Notice 37/2025 Income Tax (Employment Incentives) (Amendment) Regulations 2024.

INTRODUCTION

3. Tax incentives are measures that are intended to encourage investment and promote growth and development in target areas.

4. Employment tax incentives include deductions for costs incurred in providing employment opportunities and up-skilling the Fijian workforce.

5. The incentives have various aims such as:
    a. developing the labor market;
    b. providing opportunities for persons with disabilities;
    c. employee development; and
    d. promotion of employee welfare.

6. Employers are required to apply to the CEO and provide any information required[1].

7. Examples illustrated in this SIG demonstrates the CEO's interpretation and application of the legislative provisions relating to employment incentives. The examples do not cover the infinite number of factual scenarios that may arise. The relevant legislative provisions must be considered and applied to each case on its particular facts. That is, conclusions should not be drawn by determining whether the facts of a particulars case may be analogous with particular examples, but rather on the basis of applying the correct tests established by the law

8. The full text of the legislative provisions is contained in Appendix 2.

LEGISLATIVE ANALYSIS

9. The Minister is empowered under section 25A of the Income Tax Act 2015 to make Regulations for the proper administration of tax incentives by the CEO of FRCS.

<u>First time employees – up to 31 July 2023</u>

10. An employer is allowed the following deductions for any salary or wages paid to aqualifying employee:
    a. 150% of salary or wages paid between 1 January 1997 and 31 July 2016; and
    b. 300% of salary or wages paid between 1 August 2016 and 31 July 2023[4].

[1] Regulation 3(1)

11. **Example 1 - Tax deduction in tax year 2023**

XCo recruited Mere, a new employee on 15/12/2022. Mere is a qualifying employee for tax deduction purposes. Her gross wages are $1000 per month.
XCo's financial period ends on 31 December.

What are the tax implications for XCo?

CEO's decision

XCo can claim a 300% tax deduction for wages paid during the period 15/12/2022 to 31/07/2023

Tax year 2022

Employee	Date	Wages paid	Deduction allowed
Mere	15/12/2022 – 31/12/2022	$500	$1500 ($500 x 300%)

Tax year 2023

Employee	Date	Wages paid	Deduction allowed
Mere	01/01-31/07/2023	$7000	$21,000 ($7000 x 300%)
	01/08/2023 – 31/12/2023	$5000	$5000 (normal allowable deduction for salary/wages paid)

<u>Work Placements and Apprenticeships</u>

12. An employer is allowed a tax incentive for employing a qualifying tertiary student[2] or apprentice[3] in the following periods:
    a. between 1 August 2016 and 31 December 2026 for students[4].
    b. between 1 August 2022 and 31 December 2026 for apprentices

13. The incentive is a 300% tax deduction on the amount for salary or wages paid to the student or apprentice before his/her graduation.

14. To qualify for the incentive:
    - the employment must form part of the student's/apprentice's course requirements; and
    - the employer is required to provide confirmation from the relevant higher education institution about the student's course requirements.

15. **Example 2 - Work Placements/Apprenticeship**

Michelle is a marine science student at XY university in Fiji. One of the requirements of the course is to undergo work placement with a private or state-runmarine research firm.

Jonathon is a Marine Researcher and operates an aquatic research and veterinary company. He offers a placement spot to Michelle in June 2024 for nine months (Jun - Dec 2024 and Jan – Feb 2025), During the length of the placement, Jonathon pays Michelle wages of $500 per month.

Does Jonathon qualify for the work placement deduction?

[2] Regulation 5(1) wef 1 August 2016
[3] Regulation 5A wef 1 August 2022
[4] Regulation 5 and 5A

In order to determine whether Jonathon is eligible for the work placement deduction, the CEO will look at the following:

1. ***Is Michelle a qualifying student?***

Yes, Michelle is a student and had not graduated at the time.

2. ***Does the work placement form a part of the student's course requirements of a higher education institution?***

Yes, Michelle was required to complete her placement before she could graduate.

Therefore, Jonathon is eligible for the tax incentive:

Tax year	Wages paid	Deduction allowed
2024	\$3500 (\$500 x 7 months)	\$10,500 (\$3500 x 300%
2025	\$1000 (\$500 x 2 months)	\$3000 (\$1000 x 300%)

Part Time Workers

16. An employer is allowed a tax incentive for providing a tertiary student with a part time job in the period 1 August 2016 to 31 December 2026.[5] provided the employment is related to the student's area of study[13];

17. The incentive is a 300% tax deduction for up to 3 months' wages/salary paid to a qualifying employee in a 12-month period.

18. To qualify for the incentive, the employer must provide"

    (a)confirmation from the school or institution on the student's area of study;

    (b) a statutory declaration from the employer confirming the student's scope of work.

19. **Example 3 - Part Time Workers**

[5] Period extended to 31 December 2026 – LN 37/2025

Mereoni is a second-year law student. During her breaks she works as a paralegal in James Esquire Law firm preparing legal documents and observing court appearances. In 2024 and 2025 respectively, she worked for a period of 2 months, earning $50 per day.

Does James Esquire Law qualify for the deduction?

To determine whether James Esquire Law is eligible for the part time worker's deduction, the CEO will look at the following:

1. ***Is Mereoni a qualifying student?***

   Yes, Mereoni is a law student

2. ***Is her employment related to her area of study?***

   Yes, Mereoni's part time employment is related to her law studies.

   Therefore, James Esquire Law is eligible for a 300% deduction as follows.

Tax year	Wages paid	Deduction allowed
2024	$1000 ($50 x 20 days)	$3000 ($1000 x 300%)
2025	$1500 ($50 x 30 days)	$4500 ($1500 x 300%)

Scenario 2 - Suppose Mereoni worked for 5 months in 2024 earning $500 a month.

1. ***Will James Esquire Law be eligible to the incentive?***

Yes, James Esquire Law will be eligible for the incentive but for 3 months only. He will get the normal deduction for the other 2 months.

Tax year	Wages paid	Deduction allowed	
2024	$1500 ($500 x 3months)	$4500 ($1500 x 300%)	Incenitive for 3 months
2024	$1000 ($500 x 2months)	$1000 ($1000 x 100%)	Normal deduction

<u>Persons with Disabilities</u>

20. An employer is allowed a tax incentive for providing a disabled person with a job.

21. The incentive is a 400% deduction for salary or wages paid to the employee for a consecutive period of 3 years[6] and is available in the period 1 August 2016 to 31 December 2026[7].

22. If the employee is dismissed after the tax incentive is enjoyed and the CEO believes that the dismissal was not fair, any deduction previously allowed will be recouped.

[6] Regulation 7(1)
[7] Period extended LN 37/2025

23. The employer's application for the incentive must be supported by a medical certificate explaining the nature of the disability.

24. For tax administration purposes, the CEO has relied on the definition of "disabled persons" under the Fiji National Council for Disabled Persons Act 1994 which is defined as follows:

"disabled persons" means persons, who as a result of physical, mental or sensory impairment are restricted or lacking in ability to perform an activity in the manner considered normal for human beings".

25. **Example 4 – Employee is a person with disabilities**

Anthony has been diagnosed with a hearing impairment. He was employed by Serain her dairy store in 2024. Sera claimed a 400% deduction in the tax year 2024. Anthony's employment was terminated in 2025. No reasons were provided for his dismissal.

Will Sera qualify for the 400% deduction?
In order to determine whether Sera is eligible for the deduction, the CEO will ask the following questions:

1. ***Is Anthony a person with a disability?***

Yes, Anthony's disability falls within the definition of a disabled person under the Fiji National Council for DisabledPersons Act 1994.

2. ***Has Anthony been unfairly dismissed from his employment?***

Yes – since Sera did not provide any reasons, CEO will treat the dismissal as unfair for the purpose of decision making on the deduction. Whilst Sera was eligible to claim the deduction in 2023, it will be reversed due to CEO's decision on unfair dismissal.

Tax year	Wages paid	Deduction allowed	2023 amendment adjustments
2024	$1000	$4000 ($1000 x 400%)	Allowable wages - $1000 Additional deduction ($3000)*
2025	$3000	0	Not applicable

*2024 assessment will be amended to disallow the $3000 additional deduction.

Employee Development – Individual

26. An employer is allowed a tax incentive for providing an education benefit to a qualifying employee.[8]

27. The incentive is a 150% tax deduction for the amount of any education fees paidfor an employee to study during the course of his or her employment[17]. The employee is required to work for the employer for a minimum of one year upon the completion of the employee's study.

[8] Regulation 8(1)

28. The deduction is available if the employees undertake certain courses or trainings such as certificates, diplomas, degree and post graduate programs (including specialized training programs) with a tertiary or vocational institution.

29. **Example 5**

TelCo sends 2 of its employees on fully paid study leave for 8 months (from February – September 2024 to undertake a course in telecommunication services. One of the conditions is for the employees to serve a bond of 2 years with Telco upon completion of their studies.

The total cost of the training package is $35,000

Will TelCo qualify for the employee development deduction?

To determine whether TelCo is eligible for the employee development deduction, the CEO will ask the following questions:

1. ***Is the study undertaken during the course of employment?***

Yes, they will receive full pay during the course of study leave.

2. ***Are the employees required to work for TelCo for a minimum of one year upon the completion of the study?***

Yes, the employees are bonded for 2 years with TelCo. This exceeds the one-year requirement. Therefore, TelCo is eligible to claim the employee development deduction under Regulation 8(1).

Tax year	Training cost	Deduction allowed
2024	$35,000	$52,500 ($35,000 x 150%)

Employee development – all staff

30. An employer is allowed a tax incentive for hiring a training provider to upskill all employees.

31. The incentive is a 150% tax deduction for the amount of training fees paid to the provider.

32. To qualify for the incentive, the employer must:

a) Apply for approval; and
b) provide the necessary documents (Refer to checklist in Appendix 2)

33. Approval may be sought from the CEO prior to the training.

34. **Example 6 - Employee Development**

In 2025 TelCo intends to hire Mr X, a motivational speaker from Singapore to train employees on leadership and change management. Mr X has been accredited by a tertiary institute in Singapore.

Trainer's fee - $35,000

Will TelCo be eligible to claim a deduction for the costs associated with hiring Mr X?

To determine whether TelCo is eligible for the employee development deduction, the CEO will consider whether the requirements are met (Appendix 2). TelCo may also seek prior approval from the CEO.

Tax year	Training cost	Deduction allowed
2025	$35,000	$52,500 ($35,000 x 150%)

Family Care Leave

35. An employer is allowed a tax incentive[9] for approved family care leave[10].

36. The incentive is a tax deduction of 150% deduction for the amount of any salary or wages paid to an employee during the 5 working days when the employee is on family care leave.

37. Family care leave is available for employees:
    a. who have completed more than 3 months of service with the same employer; and
    b. who wishes to provide care or support to a member of the worker's immediate family or a member of the worker's household.

38. A "household" refers to the occupants of a dwelling-house who are financially dependent on each other or an occupant of the dwelling-house whereas "immediate family" consists of a worker's spouse, child, parent and sibling[11].

39. Section 245C of the Employment Relations Act 2007 has put a hold on any family care leave during the COVID-19 period. However, if an employer (at their discretion) continues to provide family care leave to their employees, they will be entitled to the deduction for 5 days of family care leave for an employee.

Paternity Leave

40. An employer is allowed a 150% tax deduction for the amount of any salary or wages paid to an employee during the 5 working days when the employee is on paternity leave.

41. The paternity leave is provided under section 101A of the Employment Relations Act 2007 and the same is defined and administered under the said Act accordingly. (Ref - Appendix Three).

[9] Regulation 8A
[10] Family care leave is provided for under section 68A of the Employment Relations Act 2007
[11] Section 68A (1) of Employment Relations Act 2007**

42. Similar to family care leave, Section 245D of the Employment Relations Act 2007 has put a hold on any paternity leave during the COVID-19 period. However, if an employer (at their discretion) continues to provide paternity leave to their employees, they will be entitled to the deduction for 5 days of paternity leave for an employee.

43. **Example 7 - Family Care and Paternity Leave**

Tax Deduction for Salaries/Wages Paid during Paternity and Family Care Leave

ABC Company has 3 employees: Peter, Margaret and Smith. Details of leave taken for 2025 are as follows:

Employee	Family Care		Paternal		Total Leave Days	Daily Rate	Total Leave Pay	Tax Deduction (150%)
	Entitlement	Taken	Entitlement	Taken				
Peter	5	3	5	0	3	$100	$300	450
Margaret	5	5	0	0	5	$120	$600	$900
Smith	5	2	5	5	7	$120	$840	$1260
							Total	$2610

ABC Company is allowed a deduction of $2,610 for the 2025 tax year.

Maternity Leave

44. An employer is allowed a tax incentive for approved maternity leave[12].

45. Effective 1 April 2022, employers are allowed a deduction for 200% of the amount of any salary or wages paid to an employee when that employee is on maternity leave.

46. The maternity leave is provided under Section 101 of the Employment Relations Act 2007 and is defined and administered under the said Act. The rules are in Appendix 3.

47. **Example 8 - Maternity Leave**

Tax deduction for salaries/wages paid during maternity leave

ABC Company's details of maternity leave taken for 2025 are as follows:

Employee	Total Leave Days	Total Pay	Tax Deduction (200%)
Mary	84	$3000	$6000

ABC Company is allowed a deduction of $6,000 for salary/wages paid during the maternity leave period for the 2025 tax year.

[12] Regulation 8D – 1 April 2022

Employees affected by COVID-19 - 1 April 2020 to 31 December 2023

48. An employer is allowed a deduction of 300% of the amount of salary or wages paid to an employee who was required by the Ministry of Health and Medical Services to be quarantined due to a positive test for COVID-19 or being a primary or secondary contact of a person whohas tested positive for COVID-19.

49. COVID-19 refers to the coronavirus disease as named by the World Health Organization on the 11th of February 2020[22].

50. **Example 9 - Employees affected by COVID-19**

Hotel Co employs Jone in their sales and marketing team. Jone is a primary contact of someone who has tested positive for COVID-19 and was told by the Ministry of Health and Medical Services that heneeds to be quarantined for a period of 14 days. Hotel Co continues to pay Jone's salary throughout the quarantine period. ***Will Hotel Co qualify for the COVID-19 deduction?*** Yes. Hotel Co will be entitled to claim the 300% tax deduction for employees affected by COVID-19.

Offences

51. A person who knowingly or recklessly:
    a. makes a false or misleading statement in a material particular to a tax officer; or
    b. omits from a statement made to a tax officer any matter or thing without which the statement is false or misleading in a material particular commits an offence[23].

52. Any offence under the Regulations attracts fines not exceeding $200,000 or imprisonment for terms not exceeding 10 years, or both[24].

53. The prosecution of this offence is administered by the Tax Administration Act 2009.

54. For further information and clarification in regard to this SIG, please email us at tipu@frcs.org.fj

APPENDIX 1: SUMMARY OF EMPLOYMENT INCENTIVES

Incentive	Deduction Allowed	Conditions	Timeline
First Time Employees	150% of salary or wages	• Employee commences employment in Fiji after 31 December 1996 • Employee has not previously been in full-time employment • Employee is not paid less than the national minimum wage • Employment has not been terminated to take advantage of the incentive	1 January 1997 to 31 July 2016
	300% of salary or wages		1 August 2016 to 31st July 2023
Work Placements	300% of salary or wages	• Employee has to be a student • Employees' placement must form a part of the students course requirements of a higher education institution • Not exceeding 6 months in a 12 month period	1 August 2016 to 31 December 2026
Part Time Workers	300% of salary or wages	• Employee has to be a student • Employees' part time employment must be related to the student's area of study • Not exceeding 3 months in a 12-month period	1 August 2016 to 31 December 2026
Persons with Disabilities	400% of salary or wages	• Employee must have a medical certificate and must meet the definition of a disabled person • Employee must not be unfairly dismissed • Allowed for a consecutive 3-year period per employee	1 August 2016 to 31 December 2026
Employee Developme nt	150% of education fees	• Employees study during the course of the employment • Employees are required to work for the employer for a minimum of one year from the completion of the study • Cost of trainer approved by CEO	From 1st August 2018
Family Care Leave	150% of salary or wages	• Salary or wages paid to an employee during the 5 working days when the employee is on family care leave	No timelines[25]
Paternity Leave	150% of salary or wages	• Salary or wages paid to an employee during the 5 working days when the employee is on paternity leave	No timelines[26]
Maternity Leave	300% of salary or wages	• Salary or wages paid to an employee when that employee is on maternity leave	From 1st April 2022
Employees Affected by COVID-19	300% of salary or wages	• Has tested positive for COVID-19 or is a primary or secondary contact of a person who has tested positive for COVID-19; and • Is required by the Ministry of Health and Medical Services to be quarantined	1st April 2020 to 31st December 2023

[25] Refer to note 23
[26] Refer to note 23

APPENDIX 2:

FIJI REVENUE AND CUSTOMS SERVICE

CHECKLIST FOR APPROVAL OF TRAINER UNDER REGULATION 8(2) OF THE INCOME TAX (EMPLOYMENT INCENTIVES) REGULATIONS 2016

Taxpayer: ______________________

Tin: ☐☐☐☐☐☐☐☐☐☐☐☐

For all Applications:

☐ Registration of Employment Taxation Scheme Form Duly Completed and Signed

Details of Trainer: *Attach documents as applicable*

☐ Evidence of any accreditation of trainer

☐ Evidence of any previous training provided in Fiji

☐ Evidence of institution from which trainer is engaged

☐ Evidence of qualifications of trainer

☐ Evidence of training provided including any lesson or curriculum plan and attendance sheet

OFFICE USE ONLY
Names of:
Receiving Officer: ____________________ Lodgment Officer: __________________

Data Entry Officer:____________________ Processing Officer: __________________

APPENDIX 3: LEGISLATION

Income Tax (Employment Incentives) (Amendment) Regulations 2016

PART 1 — PRELIMINARY

[Regulation 1] Short title and commencement

(1) These Regulations may be cited as the Income Tax (Employment Incentives) Regulations 2016.

(2) These Regulations come into force on 1 August 2016.

[Regulation 2] Interpretation

(1) In these Regulations, unless the context otherwise requires, “Act” means the Income Tax Act 2015.

(2) In these Regulations, words and phrases have the same meaning as under the Act unless the context otherwise requires.

PART 2 EMPLOYMENT INCENTIVES

[Regulation 3] Registration for employment incentives

(1) A person may, where applicable, apply to the CEO for an employment incentive specified in these Regulations.

(2) An application under subregulation (1) must be made in the form approved by the CEO.

(3) A person who applies for an employment incentive under subregulation (1) must register with the CEO by providing such information as the CEO may require.

[Regulation 4] First-time employees

(1) A person carrying on business in Fiji is allowed a deduction for—

a) 150% of the amount of any salary or wages paid to a qualifying employee between 1 January 1997 and 31 July 2016; and
b) 300% of the amount of any salary or wages paid to a qualifying employee between 1 August 2016 and 31 July 2023,

provided that the salary or wages paid to the qualifying employee in respect of whom the deduction is claimed must not be less than the minimum wage prescribed by written law for a particular industry or sector.

(2) The deduction under subregulation (1) is not available unless the CEO is satisfied that such person has not terminated the employment of any qualifying employee in order to take advantage of the deduction.

(3) Notwithstanding subregulations (1) and (2), the deduction under subregulation (1) is restricted to the salary and wages paid in respect of the 12-month period commencing from the date of the appointment of the qualifying employee.

(4) For the purpose of subregulations (1) to (3), “qualifying employee” means an additional employee who commences employment in Fiji after 31 December 1996 and who has not previously been in full-time paid employment.

[Regulation 5] Work placements

(1) A person is allowed a deduction for 300% of the amount of any salary or wages paid to a student for employment of the student for a period not exceeding 6 months in a 12-month period before the student’s graduation where the employment forms part of the student’s course requirements of a higher education institution as defined in the Higher Education Act 2008.

(2) The deduction under subregulation (1) may only be claimed between 1 August 2016 and 31 December 2026.

[Regulation 6] Part-time workers

(1) A person is allowed a deduction for 300% of the amount of any salary or wages paid to a student for employment of the student in an area related to the student’s area of study for a period not exceeding 3 months in a 12-month period.

(2) The deduction under subregulation (1) may only be claimed between 1 August 2016 and 31 December 2026.

[Regulation 7] Persons with disabilities

(1) A person is allowed a deduction for 400% of the amount of any salary or wages paid to a person with a disability for a consecutive period of 3 years, provided that if the employee is unfairly dismissed, any deduction allowed must be recouped by the CEO.

(2) The deduction under subregulation (1) may only be claimed between 1 August 2016 and 31 December 2026.

[Regulation 8] Employee development

(1) A person is allowed a deduction for 150% of the amount paid by the person for an employee's education fees to study during the course of the employee's employment, provided that the employee is required to work for the person for a minimum of one year upon the completion of the employee's study.

(2) A person is allowed a deduction for 150% of the amount paid for training the person's employee, provided that the training is conducted through a training provider approved by the CEO.

[Regulation 8A] Family care leave

(1) A person is allowed a deduction for 150% of the amount of any salary or wages paid to an employee during the 5 working days when the employee is on family care leave.

(2) For the purpose of subregulation (1), "family care leave" means the family care leave entitlement provided under section 68A of the Employment Relations Act 2007.

[Regulation 8B] Paternity leave

(1) A person is allowed a deduction for 150% of the amount of any salary or wages paid to an employee during the 5 working days when the employee is on paternity leave.

(2) For the purpose of subregulation (1), "paternity leave" means the paternity leave entitlement provided under section 101A of the Employment Relations Act 2007.

[Regulation 8C] Employees affected by COVID-19

(1) A person is allowed a deduction for 300% of the amount of salary or wages paid to an employee if the employee—

a) has tested positive for COVID-19 or is a primary or secondary contact of a person who has tested positive for COVID-19; and
b) is required by the Ministry of Health and Medical Services to be quarantined,

provided that the person submits documentary evidence from the Ministry of Health and Medical Services confirming paragraphs (a) and (b) in respect of the employee.

(2) The deduction under subregulation (1) may only be claimed for the salary and wages paid between 1 April 2020 and 31 December 2022.

(3) In this regulation, "COVID-19" means the coronavirus disease as named by the World Health Organization on 11 February 2020.".

PART 3 MISCELLANEOUS

[Regulation 9] Offence

(1) A person who knowingly or recklessly—

a) makes a false or misleading statement in a material particular to a tax officer; or
b) omits from a statement made to a tax officer any matter or thing without which the statement is false or misleading in a material particular,

commits an offence.

(2) For the purpose of subregulation (1), the Tax Administration Act 2009 applies.

Higher Education Act 2008

[Section 4]

"higher education institution" means an educational institution in or operating in Fiji that provides award-conferring post-secondary education or provides educational support services for students of other higher education institutions including overseas institutions, including but not limited to—
(a) technical and vocational education and training centres;
(b) information technology centres;
(c) secretarial schools;
(d) language schools;

(e) hospitality training centres;
(f) educational agencies;
(g)caregiving training providers;
(h)performing arts and sports academies;
(i)religious educational institutions;
(j)colleges; and
(k)universities;
.

Employment Relations Act 2007

Family care leave

68A.—(1) In this section—

"household" means the occupants of a dwelling-house who are financially dependent on each other or an occupant of the dwelling-house; and

"immediate family" consists of a worker's spouse, child, parent and sibling.

(2) Where a worker has completed more than 3 months' continuous service with the same employer and wishes to provide care or support to a member of the worker's immediate family or a member of the worker's household, the worker is entitled to paid family care leave of not less than 5 working daysduring each year of service.

(3) Family care leave entitlement must not be accumulated and unused family care leave for each year automatically lapses in the next year.

(4) For a worker to be entitled to family care leave, the worker must, as soon as reasonably practicable, notify the employer of his or her absence or intended absence and the reason for it.

Rights of women on maternity leave

[Section 101]

(1) A woman employed in a workplace who expects to give birth is entitled to maternity leave and abstain from work for a period of 98 consecutive days subject to providing her employer with a certificate from a registered medical practitioner or registered nurse specifying the possible date of birth.

(2) A woman is entitled to paid maternity leave as follows—

(a) for the first 3 births, to the normal remuneration she would have received as if she had been at work; and

(b) for the 4th and subsequent births, to half the normal remuneration she would have received as if she had been at work.

(3) The woman may proceed on maternity leave at any time before or after confinement provided that if she continues to work during the pre-confinement period she must produce a medical certificate certifying that she is fit to work during that period.

(4) If at any time during the 3 months immediately before the birth of her child, a woman was employed for a period of, or periods amounting in the aggregate to, not less than 150 days during the 9 months before the birth of her child, the woman is entitled to paid maternity leave as set out in subsection (2).

(5) If there is more than one employer from whom the woman would be entitled to claim wages under this section, the Permanent Secretary, labour officer or labour inspector must determine the amount of wages that must be paid by each employer.

(6) For the purposes of this section, if a woman is absent from work for a period of more than 98 consecutive days she is not entitled to wages in respect of the days in excess of 98 days.

(7) A woman who returns to her employment after maternity leave—

(a) must be appointed to the same or equivalent position held prior to proceedings on maternity leave, without any loss of salary, wages, benefits and seniority; or

(b) may be appointed to a higher position.

Rights of men on paternity leave

101A.— (1) A man whose partner is entitled to maternity leave under this Part, or would be entitled to maternity leave under this Part if she were employed, is entitled to paternity leave and to abstain from work for a period of not less than 5 working days provided that he—

(a) is or is to be a primary caregiver for his child; and

(b) produces to his employer a certificate from a registered medical practitioner or registered nurse specifying the possible date of birth of his child.

(2) Where a man has completed more than 3 months' continuous service with the same employer he is entitled to paid paternity leave for a period of not less than 5 working days, as follows—

(a) for the first 3 births, to the normal remuneration he would have received as if he had been at work; and

(b) for the fourth and subsequent births, to half the normal remuneration he would have received as if he had been at work.

(3) The man may only proceed on paternity leave during the 3 months immediately before the date specified under subsection 1(b) and the 3 monthsafter the birth of his child.

(4) The paternity leave entitlement under this section may be taken in a lump sum period or in shorter periods amounting in the aggregate to not less than 5 working days, as agreed between the man and his employer

Find text or tools

[LEGAL NOTICE NO. 57]

INCOME TAX ACT 2015

Income Tax (Employment Incentives) (Amendment) Regulations 2023

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 (Employment Incentives) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 4 amended

2. Regulation 4(1)*(b)* of the Income Tax (Employment Incentives) Regulations 2016 is amended by deleting "31 December 2024" and substituting "31 July 2023".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance