

FIJI ISLANDS
REVENUE & CUSTOMS
AUTHORITY



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Date: 14th April 2011

PRIVATE MAIL BAG
SUVA, FIJI ISLANDS

**RESIDENT INTEREST WITHHOLDING TAX
CERTIFICATE OF EXEMPTION**
INCOME TAX ACT SECTION 9A

I certify that UNIVERSITY OF THE SOUTH PACIFIC is exempted from liability to Resident Interest Withholding Tax under the provisions of Section 9A of the Income Tax Act.

On the production of this Certificate of Exemption, any interest to be paid or credited to the above named is to be made without the deduction of resident interest withholding tax, which would otherwise be applicable under Section 9A of the Income Tax Act.

This Certificate is valid until 31/12/2013

Yours faithfully

Reapi Cavuilati
OIC Customer Enquiry Center

For Chief Executive Officer

FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY

(Note: Any alterations or erasures recorded on this form will automatically render this certificate invalid)