

PRIVATE BAG SUVA, FIJI ISLANDS

CERTIFICATE OF EXEMPTION

Income Tax (Collection of Provisional Tax) Regulations, 1976

(Legal Notice No. 70)

FIN: 60-00483-0-7

Name: UNIVERSITY OF THE SOUTH PACIFIC

I certify that UNIVERSITY OF THE SOUTH PACIFIC is exempted from the provisions of the Income Tax (collection of Provisional Tax) Regulations, 1976.

On production of this Certificate of exemption, any payment to be made to the abovenamed under a contract for services (including progress payments under a contract) is to be paid without a deduction of Provisional Tax as required under the provisions of these regulations.

This Certificate of Exemption is valid until 31 December 2010.

for <u>Witoko Tikolev</u>u

Commissioner of Inland Revenue

11 August 2010

Date of Issue

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