

**Please address all Correspondence to:**

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**FIJI REVENUE AND  
CUSTOMS SERVICE**

12<sup>th</sup> January 2021

Ref: 60-00483-0-7

**RESIDENT INTEREST WITHHOLDING TAX**

**CERTIFICATE OF EXEMPTION**

INCOME TAX ACT 2015 SECTION 112(1) (b)

I certify that **UNIVERSITY OF THE SOUTH PACIFIC (TIN:60-00483-0-7)** is entitled to interest income exemption under Part 4 of the Income Tax (Exempt Income) Regulations 2016.

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 112 of the Income Tax Act.

This Certificate of Exemption is valid until 31 December 2021.

Yours faithfully

Mr. Jaynesh Chand  
Customer Services Centre  
**for Chief Executive Officer**