

**ACT NO. 2 OF 2020**

I assent.

J. K. KONROTE  
President

[27 March 2020]

**AN ACT****TO AMEND THE TAX ADMINISTRATION ACT 2009**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Tax Administration (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

*Section 48D inserted*

**2.** The Tax Administration Act 2009 is amended after section 48C by inserting the following new section—

*“Waiver of penalty for failure to file a tax return or lodge other document by the due date*

**48D.**—(1) Notwithstanding any other provision in this Act, any penalty payable in respect of any failure by a taxpayer to file a tax return or lodge any other document by the due date as required under any tax law is deemed to have been waived if the due date falls on a date within the amnesty period.

(2) For the avoidance of doubt, subsection (1) does not prevent a taxpayer who is liable to pay tax imposed by any tax law from payment of the tax by the due date.

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(3) For the purpose of this section, “amnesty period” means the period commencing on and from 31 March 2020 to 31 December 2020.

Passed by the Parliament of the Republic of Fiji this 27th day of March 2020.