

# **BILL NO. 17 OF 2025**

## **A BILL**

FOR AN ACT TO AMEND THE FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.—**(1) This Act may be cited as the Fiji Revenue and Customs Service (Budget Amendment) Act 2025.

(2) This Act comes into force on 1 August 2025.

*Section 52D inserted*

**2.** The Fiji Revenue and Customs Service Act 1998 is amended after section 52C by inserting the following new section—

*“Disclosure and use of information received under international agreement*

52D. Notwithstanding any laws in Fiji to the contrary, any information received from another country or territory under an international agreement providing for reciprocal assistance in tax matters shall only be disclosed and used as permitted under the terms of that agreement.”.

Office of the Attorney-General  
Suvavou House  
Suva

June 2025

## **FIJI REVENUE AND CUSTOMS SERVICE (BUDGET AMENDMENT) BILL 2025**

### **EXPLANATORY NOTE**

*(This note is not part of the Bill and is intended only to indicate its general effect)*

#### **1.0 BACKGROUND**

- 1.1 The Fiji Revenue and Customs Service (Budget Amendment) Bill 2025 (**‘Bill’**) seeks to amend the Fiji Revenue and Customs Service Act 1998 (**‘Act’**) to provide for the 2025-2026 budgetary policy changes.

#### **2.0 CLAUSES**

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 August 2025.
- 2.2 Clause 2 of the Bill amends the Act by inserting a new section 52D to ensure that any information Fiji receives from another country under an international tax agreement can only be used or disclosed in accordance with the terms of that agreement.

#### **3.0 MINISTERIAL RESPONSIBILITY**

- 3.1 The Act comes under the responsibility of the Minister responsible for finance.

S. D. TURAGA  
Acting Attorney-General