

# BILL NO. 18 OF 2025

## A BILL

FOR AN ACT TO AMEND THE WATER RESOURCE TAX ACT 2008

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.—**(1) This Act may be cited as the Water Resource Tax (Budget Amendment) Act 2025.

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

(3) In this Act, the Water Resource Tax Act 2008 is referred to as the “Principal Act”.

*Section 2 amended*

**2.** Section 2 of the Principal Act is amended after the definition of “proper officer” by inserting the following new definition—

““relevant authority” means a ministry, department, statutory authority, local authority or person authorised under a written law to provide approval or issue a licence with respect to a Water Extraction and Bottling Business;”.

*Section 3A inserted*

3. The Principal Act is amended after section 3 by inserting the following new section—

*“Approval of the Comptroller*

3A. Subject to any other written law or approval from a relevant authority, the Comptroller may issue approval to a Water Extraction and Bottling Business to commence its water extraction and bottling activities provided that the Comptroller has conducted a physical inspection of the premises of the Water Extraction and Bottling Business.”.

*Section 18A inserted*

4. The Principal Act is amended after section 18 by inserting the following new section—

*“Penalty for water extraction without prior approval of the Comptroller*

18A. A person who contravenes section 3A commits an offence and is liable on conviction to a fine not exceeding \$25,000, to imprisonment for a term not exceeding 10 years or both.”.

*June 2025*

## **WATER RESOURCE TAX (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 Water Resource Tax Act 2008 (**‘Act’**) imposes tax on the extraction of water resource and for related matters. It is noted that the current penalty provisions in the Act do not provide for offences that relate to the use of an unauthorised extraction source such as water extraction using undisclosed multiple bore holes or modification of water lines to extract water from an unauthorised source.
- 1.2 Therefore, the Water Resource Tax (Budget Amendment) Bill 2025 (**‘Bill’**) seeks to amend the Act to provide for a deterrent measure on the unauthorised water extraction and bottling activities by Water Extraction and Bottling Businesses, and requiring the approval of the Comptroller as a prerequisite for any water extraction and bottling activities by Water Extraction and Bottling Businesses, and imposes a penalty for unauthorised water extraction.

#### **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 section 2 of the Act to provide for the definition of “relevant authority”.
- 2.3 Clause 3 of the Bill amends the Act by inserting a new provision to provide for the approval of the Comptroller with respect to a Water Extraction and Bottling Business.
- 2.4 Clause 4 of the Bill amends the Act by inserting a new provision to provide for the penalty of water extraction without prior approval of the Comptroller.

**3.0 MINISTERIAL RESPONSIBILITY**

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

S. D. TURAGA  
Acting Attorney-General