

ACT NO. 10 OF 2025

I assent.

R. N. T. LALABALAVU
President

[21 July 2025]

AN ACT**TO AMEND THE VALUE ADDED TAX ACT 1991**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Value Added Tax (Budget Amendment) Act 2025.
- (2) This Act comes into force on 1 August 2025.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended in the definition of “produce supplier” by deleting the chapeau and substituting the following—

““produce supplier” means a person who is directly engaged in the cultivation, harvest or farming of produce, and in the course or furtherance of all taxable activities carried on by that person, supplies produce and the supply of that produce constitutes at least 90% of that person’s total value of supplies and the balance of the goods and services supplied by that person is produced but not in a raw and unprocessed state, provided that any such person shall not cease to be a produce supplier as a consequence of—”.

Section 8 amended

3. Section 8 of the Principal act is amended by deleting subsection (6) and substituting the following—

“(6) The Chief Executive Officer may, by notice in the Gazette or any daily newspaper published and circulated in Fiji, publish the name and address of a registered person where—

- (a) the registered person has failed to lodge a return as required under section 33;
- (b) the Chief Executive Officer has attempted to notify that registered person of the failure; and
- (c) the failure continues for 6 months or more after the last day by which the said return was required by this Act to be furnished.

Section 14 amended

4. Section 14 of the Principal Act is amended by—

- (a) in subsection (1), deleting “15%” and substituting “12.5%”;
- (b) in subsection (4A)—
 - (i) in paragraph (a)—
 - (A) before “Concession Code Numbers: 108 (trade samples)” inserting “102 (i) (Family planning goods imported by Non-Profit Bodies),”;
 - (B) after “111 (Artificial parts of a body, corrective glasses, invalid carriages, etc),” inserting “124 (iv) (wedding apparels),”;
 - (C) after “201A (the President and his or her family),” inserting “201B (the Vice President),”;
 - (D) deleting “212” substituting “212A” ;
 - (E) after “215 (charitable and religious organisations),” inserting “215A (charities and individuals),”;
 - (F) after “220 (Fijian residents”, inserting “ and returning residents of Fiji”;
 - (G) deleting “223(a)” and substituting “223”; and
 - (H) after “Customs Tariff Act 1986”, inserting “, 237 (international cable laying), 239 (superyacht), 292 (medical incentive), 301 (approved companies or entities);”;

(ii) in paragraph (d)—

- (A) after “8702.40.29,” inserting “8703.10.21,”;
- (B) deleting “8703.80.11, 8703.80.14, 8703.80.15, 8703.80.18, 8703.80.19, 8703.80.22, 8703.80.23, 8703.80.26, 8703.80.29,”; and
- (C) after “8704.60.00,” inserting “8708.80.90,”.

Section 15 amended

5. Section 15(1) of the Principal Act is amended by deleting “15%” and substituting “12.5%”.

Section 49 amended

6. Section 49 of the Principal Act is amended by deleting subsection (3).

Section 65 amended

7. Section 65(1) of the Principal Act is amended by deleting subsection (4A).

Sections 70D and 70E inserted

8. The Principal Act is amended after section 70C by inserting the following new sections—

“Tax refund for reconstruction of premises damaged by termite infestation

70D.—(1) Notwithstanding anything in this Act, a person may apply for a refund of tax in respect of a capital investment for the reconstruction of the person’s premises that is damaged by termite infestation.

(2) A person who makes an application under subsection (1) must apply in the form approved by the Chief Executive Officer and obtain written confirmation of the infestation and damage of the residential premises from Biosecurity Authority of Fiji.

(3) For the purpose of subsection (1), the amount of refund of the tax paid in respect of the reconstruction must be the lesser of—

- (a) an amount equal to the tax fraction of \$120,000 or such other amount as the Minister may declare by notice in the Gazette; or
- (b) an amount equal to the tax fraction of the consideration in money for the reconstruction.

(4) The entitlement under subsection (1) does not apply to a premises used for a taxable activity unless the Chief Executive Officer is satisfied that the premises is used exclusively for residential purposes.

Tax refund on solar projects for residential use

70E.—(1) Notwithstanding anything contained in this Act, a person may apply for a refund of tax in respect of a capital investment for the installation of a solar project for residential use.

(2) The Chief Executive Officer may require any additional document that he or she considers necessary for the application made under subsection (1).

(3) The entitlement under subsection (1) does not apply to the installation of a solar heater or a stand-alone solar lighting system.”.

Schedule 1 amended

9. Schedule 1 to the Principal Act is amended after paragraph 10 by inserting the following new paragraph—

“11 Payment service providers supplying payment services by enabling cash deposits or withdrawals, the execution of payment transactions, the issuance or acquisition of payment instruments and any other service functional to the transfer of money, including the issuance of electronic money, electronic money instruments and electronic money services provided by a mobile network and other operators, but does not include the provision of solely online or telecommunication services or network access.”.

Schedule 2 amended

10. Schedule 2 to the Principal Act is amended after paragraph 31 by inserting the following new paragraph—

“32 The supply of mechanical harvester services by registered co-operatives.”.

Passed by the Parliament of the Republic of Fiji this 18th day of July 2025.