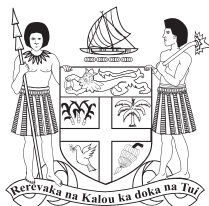


ACT NO. 14 OF 2025

I assent.

R. N. T. LALABALAVU
President

[21 July 2025]

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.”.

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