

**ACT NO. 15 OF 2025**

I assent.

R. N. T. LALABALAVU  
President

[21 July 2025]

**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.”.

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