

ACT NO. 8 OF 2025

I assent.

R. N. T. LALABALAVU
President

[21 July 2025]

AN ACT**TO AMEND THE TAX ADMINISTRATION ACT 2009**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

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

(2) This Act comes into force on 1 August 2025, except sections 2, 6, 8 and 11 which come into force on 1 January 2026.

(3) In this Act, the Tax Administration Act 2009 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended by inserting the following new definitions—

““payment instrument” has the meaning given under section 2 of the National Payment System Act 2021;”;

““payment service” has the meaning given under section 2 of the National Payment System Act 2021;”;

““payment service provider” has the meaning given under section 2 of the National Payment System Act 2021;”.

*Section 3 amended***3.** Section 3(3) of the Principal Act is amended by—

- (a) in paragraph (a), after “return;” deleting “or”;
- (b) in paragraph (b), deleting “.” and substituting “; or”; and
- (c) after paragraph (b), inserting the following new paragraph—
 - “(c) in the case of a taxpayer operating a business as a sole proprietor, a declaration which must contain the following information—
 - (i) all property owned or possessed by the sole proprietor;
 - (ii) all debts of the sole proprietor; and
 - (iii) all sources of income of the sole proprietor, whether business related or otherwise.”.

*Section 5 amended***4.** Section 5(1) of the Principal Act is amended after “law” by inserting “or a tax agent who prepares or assists in the preparation of the taxpayer’s tax return”.*Section 11 amended***5.** Section 11 of the Principal Act is amended by—

- (a) in subsection (2)—
 - (i) in paragraph (a)—
 - (A) deleting “paragraphs (b) and” and substituting “paragraph”; and
 - (B) after “;”, inserting “or”; and
 - (ii) deleting paragraph (b);
- (b) in subsection (4)—
 - (i) in the chapeau, by deleting “(b) and”;
 - (ii) in paragraph (a), after “;” inserting “or”; and
 - (iii) deleting paragraph (b).

*Section 34A inserted***6.** The Principal Act is amended after section 34 by inserting the following new section—*“Accounts and records for payment service*

34A.—(1) A taxpayer carrying on a business that accepts or makes payment through a payment service provided by a payment service provider—

- (a) must maintain a separate payment instrument which must only be used for business transactions with respect to the business that the taxpayer accepts or makes payments for; and

- (b) must retain for a period of not less than 7 years after the end of the tax period to which they relate, such accounts, documents and records (including in electronic format) with respect to the payment service.

(2) A taxpayer who contravenes this section commits an offence and is liable to a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years or both a fine and imprisonment.”.

Section 36B inserted

7. The Principal Act is amended after section 36A by inserting the following new section—

“Mutual assistance in tax matters

36B. The Chief Executive Officer or an authorised tax officer may exercise the powers conferred under sections 35, 36 and 36A for the purpose of giving effect to an international agreement relating to mutual assistance in tax matters that is in force in Fiji, notwithstanding the absence of a domestic tax interest.”.

Section 38 amended

8. Section 38 of the Principal Act is amended by—

- (a) in subsection (1)—
 - (i) in paragraph (h), deleting “and”;
 - (ii) in paragraph (i), deleting “.” and substituting “;”;
 - (iii) after paragraph (i), inserting the following new paragraphs—
 - “(j) a person required to maintain a payment instrument for business transactions under section 34A; and
 - (k) a payment service provider.”; and
- (b) in subsection (7)—
 - (i) in paragraph (h), deleting “and”;
 - (ii) in paragraph (i), deleting “.” and substituting “; and”;
 - (iii) after paragraph (i), inserting the following new paragraph—
 - “(j) a payment service provider.”.

Section 48 amended

9. Section 48 of the Principal Act is amended by—

- (a) in subsection (3A), deleting “subsections (3B) and” and substituting “subsection”;
- (b) deleting subsection (3B);
- (c) in subsection (3C), deleting paragraph (a); and

- (d) in subsection (8), deleting “subsections (3A) and (3B)” and substituting “subsection (3A)”.

Section 111 amended

10. Section 111(6) of the Principal Act is amended by deleting “expenses” and substituting “remuneration and other allowances”.

Section 113 amended

11. Section 113 of the Principal Act is amended by—

- (a) deleting subsection (8) and substituting the following—

“(8) A registered tax agent who, upon expiry of the tax agent’s registration, wishes to be registered for the following year, must within 21 consecutive days of the date of expiry of the tax agent’s registration, submit the following to the Board—

- (a) an application for registration in the approved form accompanied by the approved fee; and
- (b) documentary evidence of having completed not less than 10 hours of continuing professional development.”; and

- (b) after subsection (8), inserting the following new subsection—

“(9) Subsection (8)(b) does not apply to a tax agent who at the time of making an application under subsection (8) is a member of the Fiji Institute of Chartered Accountants or has an equivalent level of membership of a recognised accounting body or association.”.

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