

BILL NO. 20 OF 2026

A BILL

FOR 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 2026.

(2) This Act comes into force on 1 August 2026.

Section 52 amended

2. Section 52 of the Fiji Revenue and Customs Service Act 1998 is amended by deleting subsection (4) and substituting the following—

“(4) Pursuant to subsection (2), a revenue officer must not disclose any document or information received in the performance of his or her duties except in accordance with regulations issued under subsection (4A) or with the written consent of the person to whom the documents or information relates.”.

Office of the Attorney-General
Suvavou House
Suva

June 2026

FIJI REVENUE AND CUSTOMS SERVICE (BUDGET AMENDMENT) BILL 2026

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 Fiji Revenue and Customs Service (Budget Amendment) Bill 2026 (**‘Bill’**) seeks to amend the Fiji Revenue and Customs Service Act 1998 (**‘Act’**) to provide for the 2026-2027 budgetary policy changes.

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 2026.
- 2.2 Clause 2 of the Bill amends section 52(4) of the Act to allow revenue officers to release documents and information where there is written consent of the person to whom the documents and information relates.

3.0 MINISTERIAL RESPONSIBILITY

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

S. D. TURAGA
Acting Attorney-General