

BILL NO. 22 OF 2026

A BILL

FOR AN ACT TO AMEND THE FIJI NATIONAL PROVIDENT FUND ACT 2011

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Fiji National Provident Fund (Budget Amendment) Act 2026.

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

Section 37 amended

2. Section 37 of the Fiji National Provident Fund Act 2011 is amended after subsection (4) by inserting the following new subsection—

“(4A) Notwithstanding subsection (4), the amount of contributions for an employee for a month from 1 August 2026 to 31 July 2027, is the amount equal to 16% of the total wages payable to the employee by the employer for the month, which must be rounded off to the nearest cent.”.

Office of the Attorney-General
Suvavou House
Suva

June 2026

FIJI NATIONAL PROVIDENT FUND (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 National Provident Fund (Budget Amendment) Bill 2026 (**‘Bill’**) seeks to amend the Fiji National Provident Fund Act 2011 (**‘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 37 of the Act to reduce the total mandatory contributions made by an employer for an employee for a month by 2% from 1 August 2026 until 31 July 2027.

3.0 MINISTERIAL RESPONSIBILITY

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

S. D. TURAGA
Acting Attorney-General