ACT NO. 13 OF 2026

I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

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 2026.

(2) This Act comes into force on 1 August 2026 except for section 6 which comes into force on 1 January 2027.

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

Section 28 amended

2. Section 28 of the Principal Act is amended after subsection (7) by inserting the following new subsection—

"(7A) Notwithstanding subsection (7), the CEO may, with the written consent of the taxpayer, sell any real property that is subject to a charge under this section without obtaining an order of the High Court.".

Section 33 amended

3. Section 33 of the Principal Act is amended by deleting subsection (6).

Section 34 amended

4. Section 34(1)*(a)* of the Principal Act is amended after "tax law" by inserting "and as are sufficient to enable the CEO to readily ascertain the taxpayer's tax liability".

Section 35 amended

5. Section 35 of the Principal Act is amended after subsection (1) by inserting the following new subsection—

"(1A) Without limiting subsection (1) and for the purposes of investigating an offence under a tax law and any proceedings arising from such investigation, the CEO or an authorised tax officer may—

(a) enter and search any premises or place where the officer has reasonable grounds to believe that evidence relating to an offence may be found;

(b) in conducting a search under paragraph *(a)*, take photographs, and make video or audio recordings or sketches of the premises or of any thing found on the premises or place;

(c) require any person to produce any account, document, record or electronic data storage device that may afford evidence of an offence;

(d) examine, make copies of, or take extracts from any accounts, documents, records or information so produced or found;

(e) question any person in relation to any matter relevant to the investigation;

(f) require any person to attend at a time and place specified in writing by the CEO or authorised tax officer for the purpose of being questioned; and

(g) require any person who provides a statement under this section to sign a declaration as to the truth of that statement.".

Division 5A inserted

6. The Principal Act is amended after section 37A by inserting the following new Division—

"*Division 5A—Common Reporting Standard or Automatic Exchange of Information*

Interpretation of Division 5A

37B.—(1) In this Division, unless the context otherwise requires—

"Agreement" means—

(a) the Convention on Mutual Administrative Assistance in Tax Matters, which provides for the exchange of information on an automatic basis as described in the Standard, signed by Fiji on 15 January 2026, as amended from time to time; and

(b) the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information signed by Fiji on 15 June 2026 and the Addendum to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information signed by Fiji on 15 June 2026;

"designated officer" means, with respect to any function, an officer of the Fiji Revenue and Customs Service designated to carry out that function;

"Fiji financial institution" means—

(a) any financial institution that is resident in Fiji, but excludes any branch of that financial institution that is located outside of Fiji; and

(b) any branch of a financial institution that is not resident in Fiji, if that branch is located in Fiji;

"information return" means a report setting out certain information specified by Regulations made under this Division, which a reporting financial institution is required to file with the CEO;

"reportable account" has the meaning assigned to it under the Regulations made under this Division;

"reporting financial institution" means any Fiji financial institution that is not a non-reporting financial institution as specified in the Regulations made under this Division; and

"Standard" means the Common Reporting Standard, including the Commentary thereon, approved by the Council of the Organisation for Economic Co-operation and Development on 15 July 2014 and then amended and approved on 8 June 2023, which contains reporting and due diligence procedures for the exchange of information on an automatic basis, as amended from time to time.

(2) Any word or expression which has a meaning given to it by the Standard and used in this Division or Regulations made under this Division has unless the contrary intention appears, the same meaning in this Division and the Regulations as it has in the Standard.

(3) In the event of any inconsistency between the provisions of this Division or the Agreement and the provisions of any other written law, the provisions of this Division and the Agreement prevail to the extent of the inconsistency.

Information returns by reporting financial institutions

37C.—(1) A reporting financial institution must file an information return with CEO in respect of all reportable accounts it maintains in a calendar year, with the information prescribed in the Regulations made under this section, on or before the date prescribed in the Regulations.

(2) Whether a reporting financial institution maintains a reportable account must be determined by the reporting financial institution by applying the due diligence procedures prescribed in the Regulations made under this Division.

(3) A reporting financial institution that does not maintain a reportable account in a calendar year must file a nil information return.

(4) A reporting financial institution must file an information return in the manner and form prescribed by the CEO.

Functions and powers of CEO

37D.—(1) The CEO administers and enforces compliance with the provisions of the Agreement, this Act and any Regulations made under this Division.

(2) The CEO may exercise all powers vested in him or her under the Act to administer and enforce compliance with this Division and any Regulations made under this Division.

(3) The CEO may delegate, in writing, to any designated officer any power or duty conferred on the CEO by this Division.

(4) The CEO or any designated officer may request information from and, at all reasonable times, enter any premises or place of business of a person for the purposes of—

(a) determining whether information included in an information return made by a reporting financial institution is correct and complete;

(b) examining the procedures put in place by a reporting financial institution for the purposes of ensuring compliance with its obligations under this Division and the Regulations made under this Division; and

(c) verifying compliance with any other requirements of this Division or Regulations made under this Division.

Confidentiality

37E.—(1) A person who divulges any confidential information or provides information to the Fiji Revenue and Customs Service in conformity with sections 37C and 37D, in respect only of such disclosure or the provision of such information, does not commit any offence under any written law and does not breach any confidential relationship between that person and any other person.

(2) A person being employed or formerly employed in the administration or enforcement of this Division or the Regulations made under this Division, must treat information received from a reporting financial institution as confidential and must only disclose such information as may be necessary for the purpose of the administration or enforcement of the Agreement, this Division or under the Regulations.

(3) A person who discloses or divulges any information or produces any document relating to the information received from a reporting financial institution under this Division or the Regulations made under this Division in contravention of subsection (2) commits an offence and is liable on conviction to a fine not exceeding $25,000 or imprisonment for a term not exceeding 10 years or both.

Record keeping

37F.—(1) A reporting financial institution must keep records of the steps undertaken and any evidence relied upon for the purpose of complying with this Division or Regulations made under this Division.

(2) The records required to be kept under this section must be retained for a period not less than 7 years after the due date for filing the information return in respect of the calendar year to which the records relate.

Penalties

37G.—(1) A reporting financial institution that fails to file an information return when required under this Division or under Regulations made under this Division is liable to a fine of $1,000 for each day of delay.

(2) A person who makes a false statement or omission in respect of any information required to be included in an information return under this Division or under Regulations made under this Division, is liable to a fine of $25,000.

(3) A person who makes a false statement or omission in respect of information in a self-certification made for the purposes of the due diligence procedures described in the Regulations made under this Division is liable to a fine of $25,000.

(4) A person who does not comply with the requirement of the CEO or a designated officer in the exercise or performance of the CEO or officer's powers or duties under this Division or under Regulations made under this Division is liable to a fine of $25,000.

(5) A person who fails to comply with a duty or obligation imposed by this Division or under Regulations made under this Division that is not otherwise described in this section is liable to a fine of $25,000.

Liabilities to penalties

37H.—(1) Liability to a penalty under section 37G does not arise if the person satisfies the CEO that there is a reasonable excuse for the failure.

(2) For the purposes of this Division, the following grounds do not constitute reasonable excuse—

(a) that there is an insufficiency of funds to do something; or

(b) that a person relies on another person to do something.

(3) If a person had a reasonable excuse for a failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

(4) Where a reporting financial institution that would be subject to the penalty provisions under section 37G is a legal arrangement or is a branch located in Fiji, the penalty may be imposed on any person responsible for managing the affairs of the reporting financial institution.

(5) For the purposes of this Division, the person responsible must always include, in the case of a trust, the trustees and in the case of a partnership, each of the partners.

Assessment of penalties

37I.—(1) If a person becomes liable to a penalty under section 37G, the CEO may—

(a) assess the penalty; and

(b) notify the person of the assessment.

(2) An assessment of a penalty under section 37G must be made within the period of 12 months beginning with the date on which the failure or inaccuracy first came to the attention of the CEO.

Right to object against penalty

37J. A person may object against a penalty assessment—

(a) on the grounds that liability to a penalty under section 37G does not arise; or

(b) on the amount of such a penalty.

Procedure on objection against penalty

37K.—(1) Notice of an objection under section 37J must—

(a) be provided to the CEO, in writing, before the end of the period of 30 days beginning with the date on which notification under section 37I was provided; and

(b) set out the grounds of objection.

(2) On an objection under section 37J*(a)* that is notified to the CEO, the CEO may confirm or cancel the assessment.

(3) On objection under section 37J*(b)* that is notified to the CEO, the CEO may confirm the assessment or substitute another assessment that the CEO had power to make.

(4) Subject to this section and section 37L, the provisions of this Act relating to objections apply in relation to objections under section 37J as they apply in relation to an objection against a tax assessment.

Enforcement of penalties

37L.—(1) A penalty under this Division must be paid to the Fiji Revenue and Customs Service within 30 days after—

(a) the date on which notification under section 37I is provided in respect of the penalty; or

(b) the date on which an objection against a penalty assessment pursuant to section 37K is finally determined or withdrawn.

(2) If any amount in respect of a penalty is not paid by the due date described in subsection (1), interest on the amount owing is charged the computed for the period during which that amount is outstanding.

(3) The rate of interest charged under subsection (2) is 10% per annum.

Anti-avoidance

37M. If a person enters into any arrangement or engages in a practice, the main purpose or one of the main purposes of which can reasonably be considered to avoid an obligation imposed under this Division have effect as if the person had not entered into the arrangement or engaged in the practice.

Regulations for carrying out the Agreement

37N. The Minister may make any Regulations that are necessary for carrying out or for giving effect to the provisions this Division.".

Division 5B inserted

7. The Principal Act is amended after section 37N, by inserting the following new Division—

"*Division 5B—Central Register of Beneficial Owners*

Interpretation of Division 5B

37O. In this Division, unless the context otherwise requires—

"beneficial owner" means the natural person or persons who exercise ultimate effective control over a legal person or legal arrangement or obtains benefit from a legal person or legal arrangement;

"Central Register of Beneficial Owners" means the Register maintained by the Fiji Revenue and Customs Service in which information on the beneficial owners of legal entities is kept;

"legal arrangement" means the set of relationships or the operation by which one or more settlors transfer property, rights or security interests, or a set of property, rights or security interests, present or future, to one or more administrators who keep them separate from their own assets and act for a specific purpose for the benefit of one or more beneficiaries such as trusts, *fiducies* and all other similar legal arrangements under Fiji's law or foreign law constitute legal arrangements;

"legal entity" means a legal person or a legal arrangement;

"legal persons" means legal persons under Fiji's legal framework and legal persons under foreign law having a permanent establishment, branch or agency in Fiji;

"National Authorities" means the following authorities, administrations and public bodies—

(a) Fiji Revenue and Customs Service;

(b) Registrar of Companies; and

(c) Financial Intelligence Unit; and

"special register of beneficial owners" means the record kept by legal entities in which information on beneficial owners is registered.

Central Register of Beneficial Owners

37P.—(1) A Central Register of Beneficial Owners is established under the authority of the Fiji Revenue and Customs Service for the following purposes—

(a) collecting, storing, managing, supervising and making available information on the beneficial owners of legal entities; and

(b) the registration of administrators of legal arrangements and the legal arrangements they administer, whether under Fiji or foreign law, as well as the keeping, management, control and provision of information relating thereto.

(2) The procedures for the establishment and operation of the Central Register of Beneficial Owners and the procedures for access to the information contained therein may be prescribed by Regulations.

Obligation for legal persons to identify, document and declare their beneficial owners

37Q.—(1) A legal person must identify and verify the identity of their beneficial owners and keep a special register for this purpose at their registered office or place of establishment in Fiji.

(2) The special register of beneficial owners kept by the legal person must contain, in particular, accurate and up to date information relating to—

(a) the identity of the beneficial owners;

(b) the nature, terms and extent of the control exercised over the legal entity;

(c) the date on which the natural person becomes a beneficial owner of the legal person; and

(d) the date on which the natural person ceases to be a beneficial owners of the legal person.

(3) The information is accompanied by supporting documents obtained by the legal entity for this purpose and the legal person must take reasonable steps to ensure that the information contained in the special register is adequate, accurate and up to date.

(4) The legal person must notify the Fiji Revenue and Customs Service of the beneficial ownership information in the following manner—

(a) all the existing legal persons at the commencement of this Division and declare to the identification information concerning them as well as the information concerning their beneficial owners by 31 December 2026;

(b) the identification information concerning the legal person as well as the information concerning their beneficial owners within 15 days of their formation;

(c) any change to this information within 15 days of the change;

(d) confirm the accuracy of this information to the Fiji Revenue and Customs Service within the 3 months after the end of each tax year of the legal person commencing from 1 January 2027.

Obligations for legal arrangements to register, identify, document and declare their beneficial owners

37R.—(1) Administrators established in Fiji of legal arrangements governed by the laws of Fiji or by foreign laws must register with the Fiji Revenue and Customs Service within 15 days of becoming administrators of such legal arrangements.

(2) Administrators of legal arrangements are obliged to maintain reliable accounting records for the legal arrangements they administer and to keep them with the supporting documents for a period of 7 years.

(3) Administrators of legal arrangements must identify and verify the identity of the beneficial owners of the legal arrangements they administer and keep a special register to that effect for each of them in Fiji.

(4) The special register must contain, in particular, adequate, accurate and up to date information relating to—

(a) the identity of the beneficial owners;

(b) the nature, terms and extent of the control exercised over the legal arrangement by each beneficial owner;

(c) the date on which the natural person becomes the beneficial owner(s) of the legal arrangement; and

(d) the date on which the natural person ceases to be the beneficial owner(s) of the legal arrangement.

(5) The information is accompanied by supporting documents obtained by the administrators of legal arrangements for this purpose and the administrator of legal arrangements must take reasonable steps to ensure that the information contained in the special register is accurate and up to date.

(6) The administrator of the legal arrangement must notify the Fiji Revenue and Customs Service of the beneficial ownership information in the following manner—

(a) all the existing administrators of legal arrangements at the entry into force of this Division must declare to the Fiji Revenue and Customs Service the information relating to the legal arrangements that they administer, including information on their beneficial owners, by 31 December 2026;

(b) administrators of legal arrangements must declare to the Fiji Revenue and Customs Service the information relating to the legal arrangements that they administer, including information on their beneficial owners, within 15 days of becoming administrators of such legal arrangements;

(c) administrators of legal arrangements must also declare to the Fiji Revenue and Customs Service any change to this information within 15 days of the change; and

(d) administrators of legal arrangements must confirm the accuracy of this information to the Fiji Revenue and Customs Service within the 3 months after the end of each tax year of the legal arrangement commencing from 1 January 2027.

(7) The reporting obligations provided for in this subsection apply to administrators established abroad of legal arrangements which have one or more assets in Fiji and a representative in Fiji is to be appointed.

(8) The representative must register with the Fiji Revenue and Customs Service and fulfil the obligations of the represented administrator provided for by this Division and is subject to the same penalties as the administrator.

Obligations of beneficial owners, and natural persons and legal entities interposed in the control chain

37S.—(1) Any person who knows or ought reasonably to know either that he or she is a beneficial owner of a legal entity or that the information on the beneficial owners of a legal entity is incorrect or has changed, is required to provide the Fiji Revenue and Customs Service within 15 days the information and supporting documents necessary to enable the legal person or the administrator of a legal arrangement to comply with this Division.

(2) Upon request by a legal person or the administrator of a legal arrangement, a person must provide within 15 days the information required to enable the legal person or the administrator of the legal arrangement to comply with this Division.

(3) A breach of the obligation under subsection (2) must be reported by the legal entity or the administrator of the legal arrangement within 15 days to the Fiji Revenue and Customs Service and may be subject to a penalty under section 37V.

(4) The obligations set out in subsections (1), (2) and (3) apply to—

(a) the beneficial owners of the legal entity or legal arrangement concerned; and

(b) natural persons and legal entities interposed in a chain of direct or indirect ownership or control of the legal person or legal arrangement concerned.

(5) A person who has access to information in the Central Register of Beneficial Owners must inform the Fiji Revenue and Customs Service of the existence of any incorrect or incomplete information, or the absence of information that must be entered, within 15 days of becoming aware of such finding.

Obligation to keep information

37T.—(1) The special register of beneficial owners maintained by legal entities and the supporting documents relating to their beneficial owners must be kept at all times in Fiji.

(2) The special register and supporting documents are to be kept by—

(a) any person with authority to act in the name and on behalf of the legal person; and

(b) the administrators of the legal arrangement located in Fiji or, where they are located abroad, to their representative in Fiji.

(3) The obligation under this section expires after 7 years following, as the case may be—

(a) the cessation of the legal entity;

(b) the cessation of duties as administrator of the legal arrangement; or

(c) the cessation of the representative function.

Supervisory powers

37U.—(1) The Fiji Revenue and Customs Service must use the powers and procedures provided for in this Act in order to monitor compliance with the provisions of this Division and apply the penalties provided for in section 37V in the event of failure to comply with these obligations.

(2) As part of their control and supervision activities, the National Authority must have the power to record any failure to comply with the obligations set out in this Division.

(3) They must immediately inform the Fiji Revenue and Customs Service so that the latter can exercise its powers of control and, where appropriate, impose penalties.

Penalties and offences

37V.—(1) A person who fails to declare the identification information concerning them as well as information concerning their beneficial ownership to the Fiji Revenue and Customs Service within the time period specified in sections 37Q(3) and 37R(5) is liable to a fine of $100 for each day of delay.

(2) Any person who maintains or declares inaccurate or incomplete identification information concerning them as well as information concerning their beneficial ownership to the Fiji Revenue and Customs Service under the requirements of sections 37Q and 37R is liable to a fine of $25,000.

(3) A person, without reasonable excuse, fails to declare the identification information concerning them as well as information concerning their beneficial ownership to the Fiji Revenue and Customs Service as required under sections 37Q and 37R commits an offence and is liable on conviction to a fine not exceeding $50,000 or imprisonment for a term not exceeding 10 years, or both.

(4) A person without a proper justification who maintains or declares inaccurate or incomplete identification information concerning them as well as information concerning their beneficial ownership to the Fiji Revenue and Customs Service under sections 37Q and 37R commits an offence and is liable on conviction to a fine not exceeding $50,000 or imprisonment for a term not exceeding 10 years, or both.

(5) Any person who breaches any of the obligations set out in this Division commits an offence and is liable to a fine not exceeding $50,000 or imprisonment for a term not exceeding 10 years, or both.

Regulatory measures

37W. The Minister may, for the purposes of this Division, prescribe regulations to administer other matters for beneficial ownership.".

Sections 43A and 43B inserted

8. The Principal Act is amended after section 43 by inserting the following new sections—

"*Penalty for failure to notify non-completion of transaction under capital gains tax certificate*

43A. A person who has been issued with a capital gains tax certificate under the Income Tax Act 2015 and fails to notify the CEO that a proposed transfer or disposal of the capital asset to which the certificate relates has not proceeded is liable for a fine of $1 for each day of default after 90 days from the date of the issue of the capital gains tax certificate.

Penalty for failure to include contractor information in provisional tax monthly summary

43B. A person who is required to lodge a provisional tax monthly summary under the Income Tax Act 2015 and fails to include details of all contractors engaged during the relevant period, including contractors holding a certificate of exemption, is liable for a fine of $1 for each day of default.".

Section 54 amended

9. The Principal Act is amended by deleting section 54 and substituting the following—

"*Offence for obstruction of tax officer*

54. A person who—

(a) assaults, attacks, wounds or uses violence against a tax officer in the performance of duties under a tax law;

(b) threatens a tax officer with violence in the performance of duties under a tax law;

(c) shoots or otherwise attacks with any weapon, wounds or maims a tax officer in the execution of his or her duty or any person acting in his or her aid or attempts to shoot or otherwise attack such officer or other person acting in his or her aid; or

(d) while committing an offence under a tax law, is armed with a firearm or other weapon,

commits an offence and is liable on conviction to a fine not exceeding $25,000 or to imprisonment for a term not exceeding 10 years, or both.".

Section 112A inserted

10. The Principal Act is amended after section 112 by inserting the following new section—

"*Fees of Tax Agents' Board*

112A.—(1) The Fiji Revenue and Customs Service may collect and administer, on behalf of the Tax Agents' Board, any fee payable under this Act or regulations.

(2) The Fiji Revenue and Customs Service must maintain a separate account or other financial record for fees collected on behalf of the Tax Agents' Board.

(3) Fees collected on behalf of the Tax Agents' Board may be applied towards the administration and performance of the functions of the Tax Agents' Board under this Act.

(4) The Fiji Revenue and Customs Service must account for all fees collected and administered on behalf of the Tax Agents' Board.".

New section 114A inserted

11. The Principal Act is amended after section 114 by inserting the following new section—

"*Publication of suspended or cancelled tax agents*

114A. The Board may publish the name and business details of a tax agent whose registration or licence has been suspended or cancelled under this Act.".

Passed by the Parliament of the Republic of Fiji this 17th day of July 2026.

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