

ACT NO. 15 OF 2026

I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

AN ACT**TO AMEND THE VALUE ADDED TAX ACT 1991**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Value Added Tax (Budget Amendment) Act 2026.
- (2) This Act comes into force on 1 August 2026, except section 2(c) which comes into force on 26 June 2026.
- (3) In this Act, the Value Added Tax Act 1991 is referred to as the “Principal Act”.

Section 14 amended

2. Section 14(4A) of the Principal Act is amended by—

- (a) in paragraph (a) after “301 (approved companies or entities)”, inserting “, 313 (Drug Rehabilitation Centre Incentives)”;
- (b) in paragraph (c), deleting “;” and substituting “.”; and
- (c) deleting paragraph (d).

Section 18 amended

3. Section 18(2) of the Principal Act is amended by—

- (a) in paragraph (g), deleting “.” and substituting “; and”; and

(b) after paragraph (g), inserting the following new paragraph—

“(h) where the supply is for hotel and accommodation services, at the time of checkout or at the end of the stay.”.

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