

ACT NO. 19 OF 2026

I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

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.”.

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