EXTRAORDINARY

GOVERNMENT OF FIJI GAZETTE

PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT

Vol. 26 FRIDAY, 8th AUGUST 2025 No. 61

[832]

EMPLOYMENT RELATIONS ACT 2007

APPOINTMENT OF MEMBERS OF THE EMPLOYER PANEL OF THE ARBITRATION COURT

IN exercise of the powers conferred on me by section 191D(2) of the Employment Relations Act 2007, I hereby appoint—

1. Mr Arvind Maharaj;
2. Ms Elizabeth Cama;
3. Ms Ema Kunatuba;
4. Ms Fantasha Lockington;
5. Mr Gayanand Singh;
6. Ms Jane Koi;
7. Ms Jiteshni Charan;
8. Ms Leanne Dalton;
9. Ms Moushmi Bala;
10. Mr Watesoni Nata;
11. Mr Amenatave Yauvoli;
12. Mr Jone Navakamocea;
13. Ms Laisa Bolalevu;
14. Ms Loveleen Chetty;
15. Mr Meli Nacuva;
16. Mr Paula Cirikiyasawa;
17. Ms Salaseini Daunabuna;
18. Mr Samuela Moce;
19. Mr Shiri Gounder; and
20. Ms Susan Kiran,

as members of the Employer Panel of the Arbitration Court for a term of 2 years, with effect from 1 July 2025.

Dated this 4th day of August 2025.

A. D. SINGH
Minister for Employment,
Productivity and Workplace Relations

[833]

EMPLOYMENT RELATIONS ACT 2007

APPOINTMENT OF MEMBERS OF THE WORKER PANEL OF THE ARBITRATION COURT

IN exercise of the powers conferred on me by section 191D(2) of the Employment Relations Act 2007, I hereby appoint—

1. Mr Attar Singh;
2. Mr Daniel Urai;
3. Mr John Paul;
4. Mr Josaia McGowan;
5. Mr Kamlesh Kumar;
6. Ms Mererai Vatege;
7. Mr Muniappa Goundar;
8. Mr Sailesh Naidu;
9. Mr Semisi Turagabaleti; and
10. Ms Teresa Ali,

as members of the Worker Panel of the Arbitration Court for a term of 2 years, with effect from 1 July 2025.

Dated this 4th day of August 2025.

A. D. SINGH
Minister for Employment,
Productivity and Workplace Relations

[834]

TAX ADMINISTRATION (ELECTRONIC FISCAL DEVICE) REGULATIONS 2017

SPECIFICATION OF GROUPS OF BUSINESSES AND TIME IN RESPECT OF GROUPS OF BUSINESSES

FOR the purposes of regulation 28 of the Tax Administration (Electronic Fiscal Device) Regulations 2017, I hereby specify that the group of businesses listed below whose gross annual turnover exceeds $50,000 must register, install, implement and operate an EFD (of which each POS and E-SDC is accredited) on or before the timelines specified below—

Groups of Businesses	Description	Registration Due Date	Implementation Due Date
Accommodation Group 1	Includes hotels, motels/boarding house, guest house, hostels, homestays, villas, resorts, vacation rentals (Airbnb), camping sites, apartment, backpackers, residential rents, commercial rents, vessels with accommodation whose annual sales turnover is less than $5 million.	31 March 2026	30 June 2026

Accommodation Group 2	Includes hotels, motels/boarding house, guest house, hostels, homestays, villas, resorts, vacation rentals (Airbnb), camping sites, apartment, backpackers, residential rents, commercial rents, vessels with accommodation whose annual sales turnover is more than $5 million.	30 June 2026	30 September 2026
Architect and Engineering	Includes surveyors, civil engineers, geotechnical engineers, structural designers, valuers, interior designer, architects, draftsman, environmental engineer, architect/engineer consultant, fire consultants, landscaping, mechanical engineers, fabricators, machining shops.	30 September 2025	31 December 2025
Commercial Health Care	Includes the provision of health care services on a commercial basis such as dental, optical, medical laboratories, radiologists, gynecologists, kidney hubs, physiotherapists, cardiologists, traditional medical centers, detox centers, rehabilitation centers, psychologists, massage parlors, acupuncture centers, dermatologists, nursing homes, retirement homes, fitness centers and any other commercial health care activities.	31 December 2025	31 March 2026
Construction	Includes contractors and subcontractors in the construction or maintenance of buildings that includes building contractors, plumbing, civil contractors, aggregate quarry services, electricians, joinery & carpentry, tile layers, board furnishers, painters, air conditioning & refrigeration, welding, demolition and site preparation, excavation, commercial cleaning services, and any business activities relating to construction.	30 September 2025	31 December 2025
Food Services	Includes the provision of food or drink whether alcoholic or otherwise in exchange for money or consideration such as restaurants, fast foods outlets, bakeries, food trucks, catering services, pastry, coffee shops, wine & dine outlets, milk bars, ice cream parlors, cake shops, cafeterias, pubs, night clubs, kava bars, kava shops, liquor shops, food stalls and taverns.	31 December 2025	31 December 2025
Freight Services	Includes freight transport by road, sea and coastal freight, water transport, inland freight water transport, freight air transport, warehousing and storage, service activities incidental to land transportation, service activities incidental to water transportation, service activities incidental to air transportation, cargo handling, other transportation support activities, postal activities and courier activities, including customs agents.	31 December 2025	31 March 2026
Real Estate	Includes all real estate agents and activities in relation to owned or leased property and any real estate agent activity on a fee or contract basis.	30 September 2025	31 December 2025
Service Station	Involves the provision of wholesale and retail of automotive fuel and other goods, servicing of vehicles and other services provided at service stations.	30 September 2025	31 December 2025

Wholesalers, Manufactures and Retailers	Includes dealers, traders, manufacturers, wholesalers, distributors of goods for sale, and those that purchase great quantities of goods for resale. This group extends to hardware companies, supermarkets and pharmacies that are wholesalers or manufacturers. The group includes the wholesale, distribution and retail of apparel, footwear, clothing (new & used), jewelry, machinery, motor vehicles, motor vehicle parts & accessories (new & used), tobacco, preservation of fish, carton/packaging materials, plastics, pharmaceutical products, kava, glass/mirror/steel/block/brick/cement, food/snack/ spices, fruits/vegetables & meat, matches & lighters, cleaning commercial & households, bottled water, plastics, books, stationeries, hair products/skin care/ beauty products, electrical, electronics, technology solutions, textiles, raw materials for sewing, kitchen utensils, bottles, excise factories, beverage factories, liquor stores and variety shops. This extends to the distribution and retail of building materials, soil, sand and gravel.	30 June 2026	31 December 2026

Groups of businesses whose gross annual turnover is between $50, 000 to $100, 000 may seek an extension of the timelines at the discretion of the Chief Executive Officer of the Fiji Revenue and Customs Service.

Dated this 7th day of August 2025.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance

Price: 57c

STAR PRINTERY PTE LTD, (Government Printer), Suva, Fiji – 2025
Official Printer Since 2022

84/FGG/25—170