FIJI REVENUE AND CUSTOMS SERVICE

STANDARD INTERPRETATION GUIDELINE 2026-07

INCOME TAX ACT 2015 - NATIONAL BUDGET AMENDMENTS 2025-2026

This Standard Interpretation Guideline (SIG) sets out Fiji Revenue and Customs Service's (FRCS) operational practice in relation to income tax policy changes announced in the 2025/2026 National Budget (Act No. 9 of 2025) and related Regulations.

The SIG is issued with the authority of the Chief Executive Officer (CEO) of FRCS.

All legislative references in this SIG are to the Income Tax Act 2015 (unless otherwise stated).

This SIG is in effect from 1 August 2025 and may need to be reviewed in the event of any relevant legislative amendments.

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PURPOSE

1. This SIG provides practical guidance on amendments to the Income Tax Act 2015 (ITA) that were introduced in the 2025/2026 National Budget.

2. The changes are effective from 1 August 2025 through the Income Tax (Budget Amendment) Act (Act No. 9 of 2025) and Regulations.

INTRODUCTION

3. As part of the 2025-2026 National Budget, the following changes were made to the ITA:

   a) definition of "dividend" amended to remove deemed dividend outcomes on certain share capital transactions;
   b) new definitions added for the terms "e-money", "e-money account" and "e-money issuer";
   c) meaning of gross income amended to include unexplained and unidentified deposits in e-money accounts;
   d) new 100% tax deduction for cash donations to a health centre, nursing station, aged care facility, orphanage or drug rehabilitation centre;
   e) new 150% tax deduction for cash donation to certain accredited start-up support programmes (incubators, accelerators, entrepreneurship programmes);
   f) new 25% tax deduction on capital expenditure exceeding $100,000 incurred by a business for approved non-accommodation tour activities in Fiji;
   g) extension of employment incentives relating to apprenticeships, placements/part-time workers and persons with disabilities to 31 December 2026;
   h) extension of sub-division of land incentives application window extended to 31 July 2027;
   i) additions and adjustments to the tax-free region incentives relating to Wainadoi (waste management/recycling/renewable energy) and Pacific Koro Business Park in Kalabu (ICT/GBS hub).
   j) increase in the Non-Resident Withholding Tax (NRWT) rate for insurance premiums from 3% to 3.75% with effect from 1 August 2025;
   k) capital gains tax (CGT) exemption widened for disposal of first residential property co-owned by individuals with effect from 1 August 2025;
   l) fringe benefits tax (FBT) for electric vehicles decreased with effect from 1 January 2026[1];
   m) new provisions relating to mutual administrative assistance in tax matters for international taxation purposes.

4. The examples used throughout this SIG are merely illustrative. They do not cover the infinite number of factual scenarios that may arise. The relevant legislative provisions must be considered and applied to each case on its particular facts. That is, conclusions should not be drawn by determining whether the facts of a particulars case may be analogous with particular examples, but rather on the basis of applying the correct tests established by the law.

[1] Bill No. 12 of 2025

5. The full text of the legislative provisions is contained in the Appendix.

LEGISLATIVE ANALYSIS

Dividends

6. Section 2 sets out the definition of terms used in the ITA.

7. The definition of 'dividend' has been amended to remove parts (c), (d) and (e) with effect from 1 August 2025.

8. Before the change, any gain on the amount received by a shareholder for a return of shares in the situations listed below, was a deemed dividend and exempt from both income tax and CGT:
   - subparagraph (c) - upon the reduction of company shares;
   - subparagraph (d) - on the redemption or cancellation of shares or upon liquidation, dissolution or termination of the company;
   - subparagraph (e) - upon reconstruction, reorganisation or amalgamation of the company.

9. The change is aimed at closing tax loopholes in cases where companies entered into arrangements that resulted in gains on transfer of shares being treated as dividends and ultimately exempt from tax. A gain on the sale of shares arising from any of the situations discussed in paragraph 8 above, is no longer classified as a dividend and is now subject to either income tax (if on revenue account) or CGT.

Example 1 – Payment is a dividend

On 7 June 2025, the owners of XCo decided to reduce the company's capital through a share buyback scheme. XCo bought 1,000 shares from a shareholder on 15 July 2025 at $10 per share. The initial purchase price of the shares was $5 per share.

- Total paid to shareholder under the buyback scheme - $10,000
- Cost of shares - $5,000
- Profit (gain) - $5,000

What are the tax implications?

CEO's position: The transaction occurred before 1 August 2025, therefore the amount received was treated as a dividend and the gain amounting to $5,000 was exempt from income tax and CGT.

Example 2 – Payment is not a dividend

In 2026 XCo plans to buy back 1,000 shares at $10 per share.

- Total payable to a shareholder under the buyback scheme - $10,000
- Cost of shares - $5,000
- Profit (gain) - $5,000

Assume that the shareholder is not dealing in shares.
What are the tax implications?

CEO's position: The payment is not a deemed dividend with effect from 1 August 2025 therefore the gain is subject to CGT.

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New provisions relating to e-money

10. Section 2 ITA was also amended to define new terms relating to electronic money (e-money) transactions. This change was to support the treatment of digital payment activity and alignment with the National Payment System framework.

11. These terms, which are explained below are relevant to provisions on unexplained and unidentified deposits in e-money accounts under section 14 (1) (c) ITA and e-money services in the Tax Administration Act 2009:
   - 'e-money' means the value of electronically or magnetically stored money value which is issued by authorized service providers to customers upon receipt of funds and which is used for various transactions.
   - 'e-money account' means an account (business or personal) with an e-money issuer where a customer's e-money balance is recorded and used for transactions.
   - 'e-money issuer' means a payment service provider licensed by the Reserve Bank of Fiji to issue e-money.

Unexplained deposits in e-money accounts

12. Section 14 ITA provides for the calculation of the gross income of a person for a tax year.

13. Subsection 14 (1) (c) has been amended.

14. Before the change, the provision only covered unexplained and unidentified deposits during the year in any bank account.

15. This subsection provides that any unexplained and unidentified deposits in e-money accounts during the year shall be included as gross income. This means that FRCS may include in gross income, an amount deposited in a taxpayer's e-money account, in the absence of satisfactory evidence to support that such amounts are not the person's taxable income.

Example 3 – Unexplained e-money deposits taxable

Ronald is the owner of a business (KK Club) and uses a mobile wallet app, XT Transfers, (owned by XCo, a licensed payment service provider), for business transactions. He has been using the app since 2022 as a payment method for KK Club customers. He also uses the app for other transactions. What are the tax implications? **CEO's position:** Ronald's mobile wallet is an e-money account therefore any unexplained or unidentified deposits discovered during an audit may be included in gross income.

Example 4 - Unexplained e-money deposits (personal and business) taxable

Ronald uses an XTransfers account (same as Example 3) for both personal and business transactions. During the 2025 tax year, $15,000 was deposited in his XTransfers account. A tax audit of his tax affairs for the period 2022 to 2025 was conducted in 2026. FRCS could only verify $10,000 as business income from known clients that was declared in his 2025 tax return. There was no documentation for the remaining $5,000. What are the tax implications? **CEO's position**: The $5,000 falls within the ambit of unexplained and unidentified deposits. Even though its not a business receipt, it will be included in Ronald's gross income and taxed accordingly.

Note – the $10,000 is treated as normal business income for the tax year 2025. Any discrepancies of a similar nature for past periods will be included in gross income for those years.

16. Additional information on e-money transactions is contained in paragraph 9 of SIG 2026-01 Tax Implications on E-money services

Charitable donations

17. Section 24 ITA allows a deduction for cash donations to various institutions (e.g. charitable, academic, educational, sporting bodies). Some donations may be unconditional private expenditure or the donor's advertising and sponsorship business expenses, hence the special deduction rule.

18. A new subsection (12A) has been introduced. This provision allows a 100% deduction for cash donations made by a person on or after 1 August 2025 to the following:
    - a health centre;
    - a nursing station;
    - an aged care facility,
    - an orphanage;
    - a drug rehabilitation centre.

19. The person claiming the deduction must hold an official receipt as proof of payment. This applies in the year in which the donation was made.

Example 5 – Voluntary contributions

XCo makes voluntary unconditional donations to various institutions as part of its social corporate responsibility policy. In the tax year 2025 (Period: 1 November 2024 – 31 October 2025) XCo made cash donations to two health centres in Fiji.
What are the tax implications?

CEO's position

Date of donation	Amount donated	Allowable deduction
31 March 2025	$20,000	$0 as the donation was made before 1 August 2025
30 September 2025	$10,000	$10,000, as the donation was made after 31 July 2025

Industry incentives

20. Section 25 allows a concessional deduction for certain business expenditures.

21. Three new subsections have been introduced and these are discussed in paragraphs 22-25 below.

150% donation to accredited start up support programmes

22. The new subsection (19), which applies from 1 August 2025, allows a 150% tax deduction for cash donations made in a tax year by a business taxpayer to any accredited start-up support programme. This applies to accredited start-up incubator, accelerator and entrepreneurship programmes conducted by the Ministry for Trade.

23. To support a claim, a taxpayer will be required to attach a letter from the Ministry for Trade with details of the relevant accredited program and the amount donated.

Example 6 – Start-up programme donations

In the tax year 2025 (Period: 1 November 2024 – 31 October 2025) XCo made a cash donation to an accredited start up program.
What are the tax implications?

CEO's position:

Date	Amount donated	Total Allowable deduction in 2025 tax return (150%)
30 September 2025	$5,000	$15,000

25% deduction for capital expenditure exceeding $100,000

24. The new subsection (20), which comes into effect from 1 August 2025, allows a 25% tax deduction for new capital expenditure exceeding $100,000 made in a tax year by a business taxpayer setting up a new non-accommodation tour activity in Fiji.

25. The new subsection (21) provides the definition of "tour activity" for this incentive. It includes:
- beach clubs;
- diving, snorkelling, trekking, surfing, zip lining,
- river safaris, kayaking, tubing, water parks,
- nature tours;

and specifically excludes an accommodation activity.

Example 7 – Project completed before/from 1 August 2025

YCo operates a nature tours business. In the tax year 2025 (Period: 1 November 2024 – 31 October 2025) YCo set up 3 tour activities at a total cost of $300,000. The breakdown is tabled below.
What are the tax implications?

CEO's position

Date	Capital expenditure	Qualifying expense	Incentive (25%)
31 March 2025	$110, 000	$0	Not applicable as set up before 1 August 2025
30 September 2025 **15 December 2025**	$110,000 $80,000	$110,000 $ 80,000	$47,500 ($190,000 x 25%) as set up after 31 July 2025
Total	$300,000	$190,000	

Example 8 - Project cost below $100,000

In the tax year 2026 (Period: 1 November 2025– 31 October 2026) YCo set up additional zipline activities at a total cost of $95,000. The breakdown is tabled below.

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What are the tax implications?

CEO's position:

Date	Capital expenditure	Qualifying expense	Incentive (25%)
31 March 2026 **30 September 2026**	$25,000 $70,000	$0	Does not qualify as the total set up costs is less than $100,000
Total	$95,000	$0	

Note: only qualifying new capex incurred and placed into service on/after 1 August 2025 counts toward the >$100,000 threshold; 25% deduction applies to the qualifying amount.

Other Incentives

Extension of employment incentives

26. The Income Tax (Employment Incentives) (Amendment) Regulations 2016 provides various tax incentives for employers.

27. The incentive period relating to work placements/apprenticeships, part time workers and persons with disabilities has been extended to 31 December 2026[2].

28. Additional information is contained in SIG 2025-15 Paragraphs 12 – 25

Extension of sub-division of land incentives

29. The Income Tax (Subdivision of land) Incentives) Regulations provides incentives for taxpayers involved in subdivision of land projects. The incentives are available to person(s) engaged in:
a) subdivision of land for residential or commercial purposes; or
b) subdivision and development of land for the creation of units for tourism purposes
and who meet the requirements.

30. The amendment extends the period to apply for the incentive to 31 July 2027 [3].

31. Additional information on this incentive is contained in SIG.2021- 24

New tax-free region incentives

32. The Income Tax (Tax Free Region Incentives) Regulations 2016 provides tax concessions for various business activities in areas designated as tax free regions. Eligible companies may apply for the incentive.

33. The Regulations have been amended as follows:[4]
a) Wainadoi
   - this area is included in the tax-free region with effect from 1 August 2025 [5]
   - an applicant must be a new company engaged in business activities involving waste management, recycling and renewable energy;[6]

[2] Income Tax (Employment Incentives) (Amendment) Regulations 2025. LN 37/2025 – 01/07/2025
[3] Income Tax (Subdivision of Land Incentives) (Amendment) Regulations 2025. LN 38/2025 - 31/07/2025
[4] Income Tax (Tax Free Region Incentives) (Amendment) Regulations 2025. LN 95/2025 12/12/2025
[5] Regulation 4 (1) (j) Income Tax (Tax Free Region Incentives) Regulations 2016
[6] Regulation 2 definition of 7 (1B) Income Tax (Tax Free Region Incentives) Regulations 2016

- an applicant can obtain a provisional license to operate in the tax-free region after the commencement of a project;[7]
- the period to apply for a license is from 1 August 2025 to 31 December 2028;[8]
- the income tax exemption period is as follows: [9]

Capital investment	Exemption period
$250,000,000 to $1,000,000	5 consecutive fiscal years
$1,000,001 to $2,000,000	7 consecutive fiscal years
above $2,000,000	13 consecutive fiscal years

b) Pacific Koro Business Park in Kalabu

- new terms defined for ICT business and integrated business park;[10]
- applicant must be a business registered with the Business Process Outsourcing (BPO) Council of Fiji;
- applicant must be engaged in activities such as business process outsourcing, knowledge process outsourcing, information technology outsourcing and shared services/global business services (GBS)
- 'integrated business park' means an approved project to build commercial infrastructure and buildings for the purposes of supporting the setup of BPOs and ICT businesses in the Pacific Koro Business Park in Kalabu.
- licensing period extended to 31 December 2028;[11]
- the income tax exemption period is as follows:[12]

Capital investment	Exemption period
$10,000,000 to $30,000,000	20 consecutive fiscal years
above $30,000,000	25 consecutive fiscal years

Note – the term 'ICT business' does not apply to services relating to research and development, internet cafe or any retail or wholesale of information technology products or the repair, sale or service of any such products.

c) Provisional license conditions

- a new provision empowers the Minister to extend the time for completion of projects.[13]

d) Revocation of license

- a new provision empowers the Minister to revoke a license if projects are not completed within the approved time.[14]

34. Additional information on the TFR incentives and application process is available on our website: www.frcs.org.fj

[7] Regulation 8 (4) Income Tax (Tax Free Region Incentives) Regulations 2016
[8] Regulation 13(1) (a) (vi) Income Tax (Tax Free Region Incentives) Regulations 2016
1,0[9] Regulation 13 (1) (d) Income Tax (Tax Free Region Incentives) Regulations 2016
[10] Regulation 2 Income Tax (Tax Free Region Incentives) Regulations 2016
[11] Regulation 13 (1) (a) (v) Income Tax (Tax Free Region Incentives) Regulations 2016
[12] Regulation 13 (1) (d) Income Tax (Tax Free Region Incentives) Regulations 2016
[13] Regulation 8(4) Income Tax (Tax Free Region Incentives) Regulations 2016
[14] Regulation 10 (4) Income Tax (Tax Free Region Incentives) Regulations 2016

NRWT on insurance premium

35. NRWT applies on insurance premiums paid to a non-resident insurer.[15]

36. The tax rate has been increased from 3% to 3.75% [16] with effect from 1 August 2025. The change is aligned to the corporate income tax rate that was increased with effect from 01/08/2023.

Example 9 – NRWT payable before/from 1 August 2025

XCo pays insurance premiums twice yearly (in March and October) to an overseas insurer. What are the tax implications? **CEO's position**: For the March 2025 payment, the tax rate is 3%. NRWT = 3% of $50,000 = $1,500 For the October 2025 payment, the tax rate is 3.75% NRWT = 3.75% of $50,000 = $1,875 XCo will pay $375 more in taxes on the same premium amount

CGT exemption

37. Section 67 (1) (b) exempts the capital gain on the first disposal of an individual's first residential property or principal place of residence (as defined in section 67(4)).

38. Section 67 (4) has been replaced with amendments made to the definition of 'first residential property' - which is discussed in paragraph 39. The definition of 'principal place of residence' and 'family home' remain unchanged.

39. The following explains the co-ownership provisions before and after the change:

- Before the change
  From 1 August 2023 to 31 July 2025, the provision applies to a resident individual or Fiji citizen who solely owns or co-owns a residential property with his or her spouse or a close family member such as parent(s), sibling(s), children, grand parent(s) or grandchildren.
- After the change
  From 1 August 2025 the provision applies to a resident individual or Fiji citizen who solely owns or co-owns a residential property with any other individual.

Example 10 - Friends selling a co-owned property

In 2018 , X (a Fiji citizen) bought a house in Suva which she co-owns with her friend Y. Y lives in the house and also owns another residential property in Nadi which she inherited in 2012. They have now decided to sell the house they co-own. What are the tax implications? **CEO's position**: Both owners will qualify for exemption from 1 August 2025. X qualifies as the house is her "first residential property acquired"

[15] Section 10 ITA
[16] Income Tax (Rates of Tax and Levies) (Amendment) Regulations 2025. LN 36/2025 – 31/07/2025

Y qualifies as the house is her principal place of residence, even though it is not her "first residential property acquired". Note - if the disposal took place before 1 August 2025 both co-owners do not qualify as, at the time, the exemption for co-owners only applied to ownership with close family members.

Example 11 – Siblings and friends selling a co-owned property

3 Fiji residents (2 siblings and a friend) co-own a vacant residential property in Nadi. It was purchased in 2016 for the purpose of building a house and will be sold in 2026. It is the first residential property acquired for all co- owners. What are the tax implications? **CEO's position:** This disposal qualifies for exemption under section 67(1) (b) with effect from 1 August 2025 as it is the first residential property acquired for all co-owners and will also be the first disposal. Note - if the disposal took place before 1 August 2025 then all co-owners would not qualify for exemption as at the time, the exemption for co-owners only applied to ownership with close family members.

40. Additional information on the exemption in section 67 (1) (b) will be contained in a separate SIG.

FBT on electric vehicles

41. The provision of motor vehicles by an employer for the employee's private use is subject to FBT.

42. Section 78(2) ITA has been amended and with effect from 1 January 2026, the FBT value per quarter for electric vehicles is reduced as shown in the table below:

Threshold (engine capacity)	New Rates
Less than $50,000	$1,000
$50,000 to - $75,000	$1,500
$75,000 to - $100,000	$2,000
above $100,000	$2,500 plus 2% of the excess of the cost above $100,000

Example 12 – FBT on electric motor vehicle from 1 January 2026

HCo provides an electric motor vehicle to Mr. E, which he uses for private purposes only. The vehicle cost $48,000. *What is the value of motor vehicle fringe benefit? What is the fringe benefit taxable amount? How much FBT should be paid per quarter?* **CEO's position:** *What is the value of electric vehicle fringe benefit?* The value of electric vehicle benefit for a quarter is $1000 as the cost of the vehicle was less than $50,000. *What is the fringe benefit taxable amount?* Fringe benefits taxable amount = A / (1-r)

= $1000
(1 – 0.20)

= $1000
0.8
= $1,250

How much FBT should be paid per quarter?
FBT per quarter =$1250 x 20%
= $250

43. Additional information on electric motor vehicle fringe benefits is contained in SIG 2025–14 Paragraph 29-33.

Mutual administrative assistance in tax matters

44. Section 140 provides for the making of tax agreements between the Government of Fiji and a foreign government.

45. This section has been amended to incorporate provisions for international tax agreements. The main features are as follows:
    - updated to include reciprocal assistance in tax matters under the ITA;
    - *t*he Minister may enter into international bilateral or multilateral tax agreement providing for reciprocal assistance in tax matters with the Government of any other country or territory;
    - soon after the conclusion of an agreement, the Minister must publish it in the Gazette - and this will, unless revoked, have effect as if enacted in the ITA, for as long as such agreement has effect in the other country or territory;
    - the provisions of any international agreement on reciprocal assistance in tax matters in force in Fiji apply in the event of any inconsistency with any provision of any laws in force in Fiji

46. For further information and clarification in regard to this SIG, please email us at tipu@frcs.org.fj

APPENDIX

Appendix 1 Income tax (Budget Amendment) Act 2026

ACT NO. 9 OF 2025

I assent.

R. N. T. LALABALAVU
President
[21 July 2025]

AN ACT

TO AMEND THE INCOME TAX ACT 2015

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Income Tax (Budget Amendment) Act 2025.

(2) This Act comes into force on 1 August 2025 except section 7 which comes into force on 1 January 2026.

(3) In this Act, the Income Tax Act 2015 is referred to as the "Principal Act".

Section 2 amended

2. Section 2 of the Principal Act is amended by—

(a) under the definition of "dividend", deleting paragraphs *(c)*, *(d)* and *(e)*; and

(b) after the definition of "dividend", inserting the following new definitions—

""e-money" means electronically, including magnetically, stored monetary value as represented by a claim on the issuer, which is issued on the receipt of funds for the purpose of making payment transactions and which is accepted as a means of payment by the person to whom the payment is being made to;

"e-money account" means the account with an e-money issuer in which the customer's e-money balance is recorded and through which the customer transacts;

"e-money issuer" means a payment service provider that provides an e-money issuance service as licensed by the Reserve Bank;".

Section 14 amended

3. Section 14(1) of the Principal Act is amended by deleting paragraph *(c)* and substituting the following—

"*(c)* unexplained and unidentified deposits during the year in any bank account or e-money account if the deposit can be sourced to the person;".

Section 24 amended

4. Section 24 of the Principal Act is amended after subsection (12) by inserting the following new subsection—

"(12A) A business is allowed a deduction of 100% of the amount of a cash donation made in a tax year to a health centre, nursing station, aged care facility, orphanage or drug rehabilitation centre.".

Section 25 amended

5. Section 25 of the Principal Act is amended after subsection (18) by inserting the following new subsections—

"(19) A person is allowed a deduction of 150% of the amount of a cash donation made in a tax year to accredited start-up support programmes such as accredited start-up incubators, accelerators and entrepreneurship programmes.

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(20) A person is allowed a deduction for 25% of any new capital expenditure exceeding $100,000 incurred by the business in a tax year for providing a tour activity in Fiji.
(21) For the purpose of subsection (20), "tour activity" means any approved non-accommodation activity provided by a registered business and includes beach clubs, diving, snorkelling, trekking, surfing, zip lining, river safaris, kayaking, tubing, water parks, and nature tours.".

Section 67 amended

6. Section 67 of the Principal Act is amended by deleting subsection (4) and substituting the following—
"(4) For the purposes of—
(a) subsection (1)*(b)*—
(i) "first residential property" means the first residential property that a resident individual or Fiji citizen has acquired, and who has sole ownership or co-owns the same with any other individual;
(ii) "principal place of residence" means the place of residence where the individual lives; and
(b) subsection (1)*(f)*, "family home" means a residential property in which family members, whether immediate or extended, hold an interest as joint tenants or tenants in common.".

Section 78 amended

7. Section 78 of the Principal Act is amended by deleting subsection (2) and substituting the following—
"(2) Subject to subsections (3) and (4), the value of the benefit for a quarter is as follows—

Motor vehicle engine capacity	**Value per quarter**
Under 1,800cc	$2000
1,800cc and < 2,000cc	$3000
2,000cc and above	$4000
Irrespective of engine capacity, if the cost of the vehicle exceeds $100,000	$5000 plus 4% of the excess of the cost above $100,000.
Electric vehicle original cost	**Value per quarter**
< $50,000	$1,000
$50,000 - < $75,000	$1,500
$75,000- < $100,000	$2,000
$100,000 and above	$2,500 plus 2% of the excess of the cost above $100,000

Section 140 amended

8. Section 140 of the Principal Act is amended by—
(a) deleting the heading and substituting "*International Tax Agreements*";
(b) deleting subsection (1) and substituting the following—
"(1) The Minister may enter into—
(a) an agreement with the Government of any other country or territory under which arrangements are made with that Government for the prevention, mitigation, or discontinuance of the levying of Income Tax under the laws of Fiji and the other country or territory, in respect of the same income, gain or benefit, or to the rendering of reciprocal assistance in tax matters under this Act and the other country or territory; or

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(b) an international bilateral or multilateral tax agreement providing for reciprocal assistance in tax matters entered into with the Government of any other country or territory."; *(c)* deleting subsection (4) and substituting the following—

"(4) As soon as may be after the conclusion of an agreement under this section, the agreement must be notified by the Minister in the Gazette whereby, until revoked, the agreement has effect as if enacted in this Act but only if and for so long as such agreement has effect in the other country or territory."; and

(d) after subsection (4), inserting the following new subsection—

"(4A) The provisions of any international agreement providing for reciprocal assistance in tax matters in force in Fiji apply in the event of any inconsistency with any provisions of any laws in force in Fiji, to the extent of the inconsistency.".

Passed by the Parliament of the Republic of Fiji this 18th day of July 2025.