

**EXTRAORDINARY  
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 13

TUESDAY, 21st MAY

2019

[LEGAL NOTICE NO. 26]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Electronic Fiscal Device)  
(Amendment) Regulations 2019**

In exercise of the powers conferred on me by section 118A(2) of the Tax Administration Act 2009, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2019.

(2) These Regulations come into force on the date of publication in the Gazette.

(3) In these Regulations, the Tax Administration (Electronic Fiscal Device) Regulations 2017 is referred to as the “Principal Regulations”.

*Regulation 2 amended*

2. Regulation 2 of the Principal Regulations is amended by deleting the definition of “taxpayer”.

*Regulation 28 amended*

3. Regulation 28 of the Principal Regulations is amended by—

(a) deleting subregulation (2) and substituting the following—

“(2) A taxpayer who operates a business that is a member of a group of businesses must, before the expiry of the time specified by the Minister in respect of a group of businesses, ensure that an EFD is installed, implemented and operating for each business that is a member of the group and any other business operated by the taxpayer under the same Taxpayer Identification Number as the business in the group.”; and

(b) deleting subregulation (3) and substituting the following—

“(3) A taxpayer who contravenes subregulation (2) commits an offence.”.

Made this 18th day of May 2019.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy