

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 11

TUESDAY, 31st MARCH

2020

[LEGAL NOTICE NO. 33]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Electronic Fiscal Device)
(Amendment) Regulations 2020**

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 2020.

(2) These Regulations come into force on 1 April 2020.

Regulation 28 amended

2. Regulation 28 of the Tax Administration (Electronic Fiscal Device) Regulations 2017 is amended after subregulation (2B) by inserting the following new subregulations—

“(2C) Notwithstanding any other provision in this regulation, a taxpayer who, operates a business that—

- (a) is a member of the groups of businesses specified in Gazette Notice No. 834 of 2017, Gazette Notice No. 1936 of 2017 and Gazette Notice No. 579 of 2019; and
- (b) has a gross turnover not exceeding \$100,000,

is exempt from the requirement under this regulation to install, implement and operate an EFD for the business and any other business operated by the taxpayer under the same Taxpayer Identification Number as the business in the group in the exemption period.

(2D) For the purposes of subregulation (2C), “exemption period” means the period commencing on and from 1 April 2020 to 31 December 2020.”.

Made this 31st day of March 2020.

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