

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 36

SATURDAY, 30th JULY

2022

[LEGAL NOTICE NO. 92]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Private Rulings) (Amendment)
Regulations 2022**

IN exercise of the powers conferred on me by section 118 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 (Private Rulings) (Amendment) Regulations 2022.

(2) These Regulations come into force on 1 August 2022.

(3) In these Regulations, the Tax Administration (Private Rulings) Regulations 2021 is referred to as the “Principal Regulations”.

Regulation 8 inserted

2. The Principal Regulations are amended after regulation 7 by inserting the following new regulation—

“Transitional

8. Any application for a ruling received by the CEO on or before 31 July 2022 is subject to the prescribed fees applicable before the commencement of the Tax Administration (Private Rulings) (Amendment) Regulations 2022.”.

Schedule amended

3. The Principal Regulations are amended by deleting the Schedule and substituting the following—

**“SCHEDULE
(Regulation 5(1))**

FEES

Complexity of Matter	Fees (VEP)
Easily determinable	\$ 300
Requires a moderate degree of analysis	\$1500
Requires highly technical and complex analysis	\$3000

”.

Made this 29th day of July 2022.

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