

**EXTRAORDINARY  
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 26

WEDNESDAY, 22nd JULY

2020

[LEGAL NOTICE NO. 57]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Electronic Fiscal Device)  
(Amendment) (No. 2) 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) (No. 2) Regulations 2020.

(2) These Regulations are deemed to have come into force on 1 April 2020.

(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(1) of the Principal Regulations is amended by deleting the definition of “business” and substituting the following—

““business” means a business—

- (a) supplying goods and services that is operated by a taxpayer;
- (b) with a gross annual turnover exceeding \$100,000; and
- (c) that is a member of a group of businesses specified by the Minister by notice in the Gazette under regulation 28;”.

*Regulation 28 amended*

3. Regulation 28 of the Principal Regulations is amended by deleting subregulation (2C) and substituting the following—

“(2C) Notwithstanding any other provision in this regulation, a taxpayer who operates a business that is a member of a group of businesses specified in Gazette Notice No. 834 of 2017 and Gazette Notice No. 1936 of 2017 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.”.

Made this 15th day of July 2020.

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