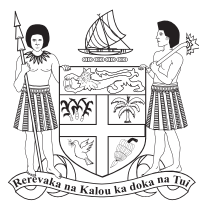


EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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TAX ADMINISTRATION (ELECTRONIC FISCAL DEVICE) REGULATIONS 2017

SPECIFICATION OF GROUPS OF BUSINESSES AND TIME IN RESPECT OF GROUPS OF BUSINESSES

FOR the purposes of regulation 28 of the Tax Administration (Electronic Fiscal Device) Regulations 2017, I hereby specify that the groups of businesses listed below must install, implement and operate an EFD (of which each POS and E-SDC is accredited) on or before 31 July 2019—

Groups of businesses	Description
Accommodation	Includes hotels, boarding houses, lodging houses, guest houses and any building, vessel, premises, structure, caravan or house on wheels not being a public institution used for the business of receiving guests or travellers for any period of time or to which persons are entitled to resort for accommodation for hire or reward of any kind.
Architecture and engineering	Includes architectural and engineering activities and related technical consultancies.
Commercial health care services	Includes the provision of health care services on a commercial basis such as private hospitals, general or specialty medical and surgical hospitals, sanatoria, nursing homes, asylums, rehabilitation centres, medical practices, dental practices, allied health practices and optometry practices that are profit oriented businesses.
Construction	Includes contractors and subcontractors in the construction or maintenance of buildings, construction of other civil engineering projects, demolition and site preparation, electrical installation, plumbing, heat and air-conditioning installation, other construction installation, building completion and finishing and other specialised construction activities.
Food services	Includes the provision of food or drink whether alcoholic or otherwise in exchange for money or consideration such as restaurants, bars, nightclubs, taverns and catering services.
Freight operators	Includes freight transport by road, sea and coastal freight water transport, inland freight water transport, freight air transport, warehousing and storage, service activities incidental to land transportation, service activities incidental to water transportation, service activities incidental to air transportation, cargo handling, other transportation support activities, postal activities and courier activities, including customs agents.
Real estate agents	Includes all real estate agent activities in relation to owned or leased property and any real estate agent activity on a fee or contract basis.
Service stations	Specialised stores involved in the provision of the retail sale of automotive fuel and other goods, servicing of vehicles and other services provided at service stations.

Wholesalers and manufacturers	Includes dealers, traders, manufacturers, wholesalers and distributors of goods for sale that purchase great quantities of goods for resale. This also includes hardware companies, supermarkets and pharmacies that are wholesalers or manufacturers.
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Made this 18th day of May 2019.

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