

- (b) in subregulation (1)—
- (i) deleting “complete” and substituting “commence construction of”; and
 - (ii) deleting “be completed” and substituting “commence”.

Regulation 23 deleted

7. The Principal Regulations is amended by deleting regulation 23.

Made this 31st day of July 2019.

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

[LEGAL NOTICE NO. 59]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Electronic Fiscal Device)
(Amendment) (No. 2) 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) (No. 2) 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 12 amended

2. Regulation 12(2) of the Principal Regulations is amended in paragraph (o) after “EFD” by inserting “in the form of a Quick Response (QR) Code issued by the Service”.

Regulation 17 amended

3. Regulation 17(1) of the Principal Regulations is amended in paragraph (b)—

- (a) by deleting “DO NOT PAY FOR THE GOODS AND SERVICES SUPPLIED TO YOU UNLESS YOU ARE ISSUED A FISCAL INVOICE.”; and
- (b) after “www.frsc.org.fj” by inserting “. Please contact the Fiji Revenue and Customs Service via e-mail at efdcompliance@frsc.org.fj or the nearest Fiji Revenue and Customs Service office if you are not issued a fiscal invoice.”.

Regulation 28 amended

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

(a) deleting subregulation (2) and inserting the following new subregulations—

“(2) The Minister may by notice in the Gazette extend the time specified by the Minister in respect of a group of businesses.

(2A) The Minister may delegate the power under subregulation (2) to the CEO.

(2B) 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 or the extension, 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 subregulations (3), (4) and (5) and inserting the following new subregulation—

“(3) A taxpayer who contravenes subregulation (2B) commits an offence and is liable on conviction to a fine not exceeding \$50,000 and an additional penalty of \$100 for each day the offence continues.”.

Made this 31st day of July 2019.

A. SAYED-KHAIYUM

Attorney-General and Minister for Economy

[LEGAL NOTICE NO. 60]

TAX ADMINISTRATION ACT 2009

**Tax Administration (Infringement Notices)
(Amendment) Regulations 2019**

IN exercise of the powers conferred on me by section 60C 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 (Infringement Notices) (Amendment) Regulations 2019.

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