EXTRAORDINARY

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 21 MONDAY, 31st JULY 2023

[LEGAL NOTICE NO. 52]

CUSTOMS ACT 1986

Customs (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 191 of the Customs Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Customs (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 47 amended

2. Regulation 47 of the Customs Regulations 1986 is amended after subregulation (3) by inserting the following new subregulation—

> "(3A) A fee of $15 is payable for any modification of any entry or assessment made by a person for the purpose of any entry lodged and processed by the Comptroller.".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 53]

TAX ADMINISTRATION ACT 2009

Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 118(1) 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 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 28 amended

2. Regulation 28(2D) of the Tax Administration (Electronic Fiscal Device) Regulations 2017 is amended by deleting "and from 1 April 2020 to 31 December 2023" and substituting "1 April 2020".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 54]

INCOME TAX ACT 2015

Income Tax (Exempt Income) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Exempt Income) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023 except for regulation (3)*(a)* which comes into force on 1 January 2024 and regulation 3*(b)*(i) which is deemed to have come into force on 1 July 2023.

(3) In these Regulations, the Income Tax (Exempt Income) Regulations 2016 is referred to as the "Principal Regulations".

Regulation 4 deleted

2. The Principal Regulations are amended by deleting regulation 4.

Schedule amended

3. The Schedule to the Principal Regulations is amended by—

(a) in Part 4, deleting paragraph (10); and

(b) in Part 9—

(i) deleting paragraph (3) and substituting the following—

"(3) The income of an Information Communications Technology business is exempt income based on capital investment and minimum number of employees as follows—

Capital Investment	Minimum Employees	Exemption Period
$100,000 to $250,000	25	5 years
$250,001 to $500,000	50	7 years
$500,001 to $1,000,000	75	10 years
greater than $1,000,000	100	13 years

For the purpose of this paragraph—

"business process outsourcing" refers to providing core business support operations such as contact centres, accounting, payment processing, human resources, regulatory compliance, and quality assurance and includes customer-related services such as tech support, sales, and marketing;

"capital investment" means raw materials, capital equipment, plant, machinery, spare parts and any other goods employed in the production of other goods but does not include furniture or motor vehicles;

"Information Communications Technology business" means services provided by businesses registered with the Business Process Outsourcing (BPO) Council of Fiji that engage in business process outsourcing, knowledge process outsourcing, information technology outsourcing and shared services/Global Business Services (GBS) but not including services relating to research and development and internet cafe or any retail or wholesale of information technology products or the repair, sale or service of any such products;

"information technology (IT) outsourcing" refers to providing third party IT related services such as infrastructure solutions, technical customer service support, and data analytics;

"knowledge process outsourcing" refers to providing specific knowledge based business task or function which require specialised skills and expertise such as engineering, financial consulting and auditing, legal work and data analytics; and

"shared services/Global Business Services (GBS)" refers to the provision of centralised functions such as Finance operations, Human Resource Management, including Payroll, Procurement, Engineering, Master data, Compliance, IT and Legal."; and

(ii) deleting paragraph (14).

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 55]

INCOME TAX ACT 2015

Income Tax (Rates of Tax and Levies) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Rates of Tax and Levies) (Amendment) Regulations 2023.

(2) These Regulations comes into force on 1 August 2023 except for regulation 3*(a)* which comes into force on 1 January 2024.

(3) In these Regulations, the Income Tax (Rates of Tax and Levies) Regulations 2016 is referred to as the "Principal Regulations".

Regulation 10 amended

2. The Principal Regulations are amended by deleting regulation 10 and substituting the following—

"*Savings and transitional for companies listed on the South Pacific Stock Exchange*

10.—(1) The tax rate of 10% applicable to a company listed on the South Pacific Stock Exchange for 7 years or less applies until the end of the company's tax year 2022.

(2) The tax rate of 15% applies to a company listed on the South Pacific Stock Exchange until the end of the company's 7th tax year from the date of listing.

(3) The tax rate of 25% applies to a company from the company's tax year 2023, provided that the company has been listed on the South Pacific Stock Exchange for more than 7 tax years.".

Schedule amended

3. The Schedule to the Principal Regulations is amended by—

(a) deleting paragraph 1 and substituting the following—

"(1) The rates of Income Tax for individuals are—

Resident Individuals

Chargeable Income $	*Income Tax $*
0 – 30,000	Nil
30,001 – 50,000	18% of excess over $30,000
50,001 – 270,000	$3,600 + 20% of excess over $50,000
270,001 – 300,000	$47,600 + 33% of excess over $270,000
300,001 – 350,000	$57,500 + 34% of excess over $300,000

Chargeable Income $	*Income Tax $*
350,001 – 400,000	$74,500 + 35% of excess over $350,000
400,001 – 450,000	$92,000 + 36% of excess over $400,000
450,001 – 500,000	$110,000 + 37% of excess over $450,000
500,001 – 1,000,000	$128,500 + 38% of excess over $500,000
1,000,001 +	$318,500 + 39% of excess over $1,000,000

Non-resident Individuals

Chargeable Income $	*Income Tax $*
0 – 30,000	20% of excess over $0
30,001 – 50,000	$6,000 + 20% of excess over $30,000
50,001 – 270,000	$10,000 + 20% of excess over $50,000
270,001 – 300,000	$54,000 + 33% of excess over $270,000
300,001 – 350,000	$63,900 + 34% of excess over $300,000
350,001 – 400,000	$80,900 + 35% of excess over $350,000
400,001 – 450,000	$98,400 + 36% of excess over $400,000
450,001 – 500,000	$116,400 + 37% of excess over $450,000
500,001 – 1,000,000	$134,900 + 38% of excess over $500,000
1,000,001 +	$324,900 + 39% of excess over $1,000,000

";

(b) in paragraph 3—

(i) in subparagraph *(b)*, deleting "10%" and substituting "15% for tax year 2023 onwards"; and

(ii) in subparagraph *(c)*, deleting "20%" and substituting "25% for tax year 2023 onwards"; and

(c) in paragraph 4, deleting "20%" and substituting "25% for tax year 2023 onwards".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 56]

INCOME TAX ACT 2015

Income Tax (Withholding Tax) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 142 of the Income Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Withholding Tax) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 January 2024.

(3) In these Regulations, the Income Tax (Withholding Tax) Regulations 2013 is referred to as the "Principal Regulations".

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended in the definition of "tax" by deleting "and Social Responsibility Tax".

Regulation 6 amended

3. Regulation 6 of the Principal Regulations is amended by deleting subregulation (2) and substituting the following—

> "(2) Subject to subregulations (4) and (5) and regulation 7, if an employee has provided his or her employer with a "P" tax code declaration, the amount of tax to be withheld by the employer from a payment of employment income to the employee for a payment period, referred to in this regulation as the "current payment period", is computed according to the following formula—
>
> $$\text{Income Tax to withhold} = (A1/F \times G) - B1 + \text{Income Tax on } C2 - \text{Income Tax on } C1$$
> $$[\text{if result} < 0, \text{ then tax to be withheld} = 0]$$
>
> where—
>
> A1 = Income Tax payable on C1;
>
> B1 = Income Tax withheld to date;
>
> C1 = [D × (F – G + 1)] + E [however, if the pay period is the same as the previous period, then C1 = C1 in the previous pay period];
>
> C2 = C1 + H;
>
> D = the amount of normal pay paid by the employer to the employee in the current payment period;
>
> E = the total amount of normal pay paid by the employer to the employee in the previous payment periods in the tax year;
>
> F = the number of payment periods in the tax year;
>
> G = the number of completed payment periods, including the current period;
>
> H = the total directors' remuneration and bonus/overtime paid to date including that paid in the current period; and
>
> normal pay = basic gross wage or salary usually paid regularly over a sufficient period of time.".

Regulation 14 deleted

4. The Principal Regulations are amended by deleting regulation 14.

Regulation 18 amended

5. Regulation 18 of the Principal Regulations is amended by deleting subregulation (2).

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 57]

INCOME TAX ACT 2015

Income Tax (Employment Incentives) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Employment Incentives) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 4 amended

2. Regulation 4(1)*(b)* of the Income Tax (Employment Incentives) Regulations 2016 is amended by deleting "31 December 2024" and substituting "31 July 2023".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 58]

INCOME TAX ACT 2015

Income Tax (Other Incentives) (Amendment) (No. 2) Regulations 2023

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Other Incentives) (Amendment) (No. 2) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 17 deleted

2. The Income Tax (Other Incentives) Regulations 2018 is amended by deleting regulation 17.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 59]

INCOME TAX ACT 2015

Income Tax (Film-making and Audio-visual Incentives) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Film-making and Audio-visual Incentives) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

(3) In these Regulations, the Income Tax (Film-making and Audio-visual Incentives) Regulations 2016 is referred to as the "Principal Regulations".

Regulation 89 amended

2. Regulation 89(3) of the Principal Regulations is amended by deleting "from FRCS".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 60]

INCOME TAX ACT 2015

Income Tax (Hotel Investment Incentives) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by sections 25A and 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Hotel Investment Incentives) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Regulation 13 amended

2. Regulation 13 of the Income Tax (Hotel Investment Incentives) Regulations 2016 is amended by—

(a) renumbering regulation 13 as regulation 13(1); and

(b) after subregulation (1), inserting the following new subregulations—

"(2) Notwithstanding subregulation (1), the Minister or CEO, as applicable, must when considering an application, take into account that the company applying for a short life investment package is carrying out the short life investment project as its first business.

(3) For the purposes of subregulation (2), a short life investment project does not include the refurbishment and renovation of an existing hotel with capital investment (including the cost of support infrastructure and consultant fees but excluding the cost of land) over $2,000,000, where provisional approval is granted between 1 August 2021 and 31 December 2023.".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 61]

INCOME TAX ACT 2015

Income Tax (Warehouse Construction Incentives) (Revocation) Regulations 2023

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Warehouse Construction Incentives) (Revocation) Regulations 2023.

(2) These Regulations are deemed to have come into force on 1 July 2023.

Revocation

2. The Income Tax (Warehouse Construction Incentives) Regulations 2019 are revoked.

Savings and transitional

3. Notwithstanding the revocation of the Income Tax (Warehouse Construction Incentives) Regulations 2019, applications received prior to 1 July 2023 will still be processed.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 62]

INCOME TAX ACT 2015

Income Tax (Water Extraction Industry Incentive) Regulations 2023

IN exercise of the powers conferred on me by sections 20(1) and 142 of the Income Tax Act 2015, I hereby make these Regulations—

PART 1—PRELIMINARY

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Water Extraction Industry Incentive) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Laws to be read together

2. These Regulations shall *inter alia* be read together in conjunction with the Customs Act 1986 in so far as it relates to the Water Resource Tax.

Interpretation

3. In these Regulations, unless the context requires otherwise—

"Act" means the Income Tax Act 2015;

"Effective Period" means the period of time set forth in regulation 6 of these Regulations;

"Water Extraction and Bottling Business" means business activities relating to the bottling of extracted water from its natural state, including artesian water, natural mineral and spring water, from an underground water table or deposit and emerging from a spring tapped at one or more natural or bore exits, including all activities related to any of the aforementioned activities; and

"Water Resource Tax" means the tax imposed under section 5(1) of the Water Resource Tax Act 2008 and as amended by the Water Resource Tax (Budget Amendment) Act 2023.

PART 2—WATER EXTRACTION INDUSTRY INCENTIVE

Objective

4. The purpose of these Regulations is to encourage investment in the Water Extraction and Bottling Business by the provision of financial inducements in the form of an exemption from income tax under the Act, to provide certainty about the taxation of activities that are subject to the Water Resource Tax, and to coordinate the imposition of the Water Resource Tax and the Act on the same items of income.

Exemption from tax

5.—(1) Notwithstanding any other provisions in the Act or in these Regulations, any income derived in connection with a Water Extraction and Bottling Business or any part thereof shall be exempt income for the purposes of the Act and these Regulations, and such income shall not be subject to income tax under the Act.

(2) To the extent any expenses are allocable or properly attributable to the income

described in subregulation (1), such expenses shall not be allowed as a deduction under the Act.

(3) Solely for the purposes of clarification of subregulation (2), no such deductions shall be carried forward to a period after the end of the Effective Period.

(4) To the extent any capital expenditures are incurred in connection with a Water Extraction and Bottling Business or any part thereof, such capital expenditures shall not be depreciable assets under section 31 of the Act.

(5) Solely for the purposes of clarification of subregulation (4), no depreciation or amortisation deductions for any such capital expenditures shall be carried forward to a period after the end of the Effective Period.

Effective period

6. These Regulations shall be effective beginning 1 August 2023 and shall cease to apply after 31 July 2030.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 63]

WATER RESOURCE TAX ACT 2008

Water Resource Tax (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 22 of the Water Resource Tax Act 2008, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Water Resource Tax (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

Schedule amended

2. The Schedule to the Water Resource Tax Regulations 2017 is amended by deleting "$0.18" wherever it appears and substituting "$0.195".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 64]

AIRPORT DEPARTURE TAX 1986

Airport Departure Tax (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 8 of the Airport Departure Tax Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Airport Departure Tax (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

(3) In these Regulations, the Airport Departure Tax Regulations 1986 is referred to as the "Principal Regulations".

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended by deleting "the tax" and substituting "tax".

Regulation 4 amended

3. The Principal Regulations are amended by deleting regulation 4 and substituting the following—

"*Distribution of tax payable*

4.—(1) From 1 August 2023, the tax collected under regulation 3 must be paid as follows—

(a) $100 must be paid directly to the Consolidated Fund;

(b) $10 must be paid to Airports Fiji Pte Limited;

(c) $5 must be paid to the Civil Aviation Authority of Fiji; and

(d) $10 must be the environmental levy paid directly to the Consolidated Fund.

(2) From 1 January 2024, the tax collected under regulation 3 must be paid as follows—

(a) $115 must be paid directly to the Consolidated Fund;

(b) $10 must be paid to Airports Fiji Pte Limited;

(c) $5 must be paid to the Civil Aviation Authority of Fiji; and

(d) $10 must be the environmental levy paid directly to the Consolidated Fund.

(3) The distribution of tax payable specified in subregulations (1) and (2) must be shown on every purchased airline ticket.".

Regulation 7 amended

4. The Principal Regulations are amended by deleting regulation 7 and substituting the following—

"*Transitional*

7.—(1) Any passenger who pays Airport Departure Tax before 1 August 2023 is subject to the previous tax of $100.

(2) Any passenger who pays Airport Departure Tax on or after 1 August 2023 but before 1 January 2024 is subject to the tax of $125.

(3) Any passenger who pays Airport Departure Tax on or after 1 January 2024 is subject to the tax of $140.".

Schedule amended

5. The Schedule to the Principal Regulations is amended by deleting "$100" and substituting the following—

"$125

[delete as applicable]

$140".

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance

[LEGAL NOTICE NO. 65]

FIJIAN COMPETITION AND CONSUMER COMMISSION ACT 2010

Fijian Competition and Consumer Commission (Price Control) (Petroleum Prices) (No. 7) Order 2023

IN exercise of the powers conferred on it by sections 44 and 51 of the Fijian Competition and Consumer Commission Act 2010, the Fijian Competition and Consumer Commission, with the approval of the Minister, hereby makes this Order—

Short title and commencement

1.—(1) This Order may be cited as the Fijian Competition and Consumer Commission (Price Control) (Petroleum Prices) (No. 7) Order 2023.

(2) This Order comes into force on 1 August 2023.

Interpretation

2. In this Order, unless the context otherwise requires—

"Bulk Sale" means the sale of the goods specified in the schedules where the goods sold in a single transaction exceed a truck load;

"Drum Sale" means the sale of the goods specified in the schedules where the goods sold are safely stored in industrial drums;

"VAT" means the value added tax;

"VEP" means the price exclusive of VAT; and

"VIP" means the price inclusive of VAT.

Maximum prices

3.—(1) Subject to paragraph (2), the prices set out in schedules 1 to 6 are the maximum retail or wholesale prices, as the case may be, at which the goods mentioned therein may be sold in the areas so specified in the schedules.

(2) Where the maximum price of an item listed in the schedules is required to be rounded up to the nearest whole number at the point of sale by reason of the cessation of the 1 cent and 2 cents denominations, the consequential increase in the price of that item does not constitute a contravention of this order.

Schedule 1

4. The prices set out in Schedule 1 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area on the island of Viti Levu located within 3 kilometres from any public road.

Schedule 2

5. The prices set out in Schedule 2 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area on the island of Viti Levu located beyond 3 kilometres from any public road.

Schedule 3

6. The prices set out in Schedule 3 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area on the islands of Vanua Levu and Ovalau located within 3 kilometres from any public road.

Schedule 4

7. The prices set out in Schedule 4 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area on the islands of Vanua Levu and Ovalau located beyond 3 kilometres from any public road.

Schedule 5

8. The prices set out in Schedule 5 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area within the Republic of Fiji other than the islands mentioned in schedules 1, 2, 3, 4 and 6.

Schedule 6

9. The prices set out in Schedule 6 are the maximum retail or wholesale prices, as the case may be, at which the goods specified in it may be sold in any area on the island of Rotuma.

Packaging

10. Except where otherwise stated, the prices referred to in order 3 include the cost of packaging.

Prices to be marked or displayed

11.—(1) Any person selling by retail any of the goods specified in any of the schedules must cause the same to be legibly and conspicuously marked with the maximum retail price for the information of the public.

(2) If goods specified in any of the schedules are not displayed for sale in individual packets or containers, a retailer complies with this order if the retailer displays in a prominent position a legible and conspicuous notice clearly indicating those goods to which the notice relates and the maximum retail price of the goods.

Calculation of price

12. If the maximum price ascertained in any of the schedules includes a fraction of a cent, an amount of or in excess of one half (½) cent is to be reckoned as one cent and an amount of less than one half (½) cent is to be ignored.

VAT

13. Wholesalers must state VAT separately in the invoice provided at the time of sale.

Revocation

14. The Fijian Competition and Consumer Commission (Price Control) (Petroleum Prices) (No. 6) Order 2023 is revoked.

Approved this 31st day of July 2023.

M. KAMIKAMICA
Deputy Prime Minister and
Minister for Trade, Co-operatives
and Small and Medium Enterprises

Made this 31st day of July 2023.

I. TIKODUADUA
Chairperson
Fijian Competition and Consumer Commission

SCHEDULE 1
(Order 4)

ANY AREA ON THE ISLAND OF VITI LEVU LOCATED
WITHIN 3 KILOMETRES FROM ANY PUBLIC ROAD

GOODS	**QUANTITY**	**RETAIL PRICE**	**WHOLESALE PRICE (VEP)**
			Bulk Sale
1. Motor spirit (unleaded)	per litre	$2.79 (VIP)	232.25c
2. Gasoil (diesoline)	per litre	$2.37 (VIP)	196.70c
3. Pre-mixed outboard fuel	per litre	$2.64 (VIP)	219.21c
4. Kerosene – for household use only	per litre	$1.80 (VEP)	170.28c
	per litre (if container supplied)	$2.11 (VEP)	201.28c
		Drum Sale	**Drum Sale (for distribution only)**
1. Motor spirit (unleaded)	per litre	$2.91 (VIP)	244.25c
2. Gasoil (diesoline)	per litre	$2.50 (VIP)	208.70c
3. Pre-mixed outboard fuel	per litre	$2.76 (VIP)	231.21c
4. Kerosene	per litre	$2.11 (VEP)	201.28c

SCHEDULE 2
(Order 5)

ANY AREA ON THE ISLAND OF VITI LEVU LOCATED BEYOND 3 KILOMETRES FROM ANY PUBLIC ROAD

GOODS	**QUANTITY**	**RETAIL PRICE**	**WHOLESALE PRICE (VEP)**
			Bulk Sale
1. Motor spirit (unleaded)	per litre	$2.83 (VIP)	236.25c
2. Gasoil (diesoline)	per litre	$2.42 (VIP)	200.70c
3. Pre-mixed outboard fuel	per litre	$2.73 (VIP)	223.21c
4. Kerosene – for household use only	per litre	$1.87 (VEP)	174.28c
		Drum Sale	**Drum Sale (container supplied)**
1. Motor spirit (unleaded)	per litre	$2.95 (VIP)	248.25c
2. Gasoil (diesoline)	per litre	$2.54 (VIP)	212.70c
3. Pre-mixed outboard fuel	per litre	$2.85 (VIP)	235.21c
4. Kerosene	per litre	$2.18 (VEP)	205.28c

SCHEDULE 3
(Order 6)

ANY AREA ON THE ISLANDS OF VANUA LEVU AND OVALAU LOCATED WITHIN 3 KILOMETRES FROM ANY PUBLIC ROAD

GOODS	**QUANTITY**	**RETAIL PRICE**	**WHOLESALE PRICE (VEP)**
			Bulk Sale
1. Motor spirit (unleaded)	per litre	$2.82 (VIP)	235.12c
2. Gasoil (diesoline)	per litre	$2.40 (VIP)	199.51c
3. Pre-mixed outboard fuel	per litre	$2.78 (VIP)	226.91c
4. Kerosene – for household use only	per litre	$1.86 (VEP)	173.15c
		Drum Sale	**Drum Sale (container supplied)**
1. Motor spirit (unleaded)	per litre	$2.94 (VIP)	247.12c
2. Gasoil (diesoline)	per litre	$2.52 (VIP)	211.51c
3. Pre-mixed outboard fuel	per litre	$2.90 (VIP)	238.91c
4. Kerosene	per litre	$2.17 (VEP)	204.15c

SCHEDULE 4
(Order 7)

ANY AREA ON THE ISLANDS OF VANUA LEVU AND OVALAU LOCATED BEYOND 3 KILOMETRES FROM ANY PUBLIC ROAD

GOODS	QUANTITY	RETAIL PRICE	WHOLESALE PRICE (VEP)
			Bulk Sale
1. Motor spirit (unleaded)	per litre	$2.85 (VIP)	238.12c
2. Gasoil (diesoline)	per litre	$2.44 (VIP)	202.51c
3. Pre-mixed outboard fuel	per litre	$2.81 (VIP)	229.91c
4. Kerosene – for household use only	per litre	$1.89 (VEP)	176.15c
		Drum Sale	**Drum Sale (container supplied)**
1. Motor spirit (unleaded)	per litre	$2.97 (VIP)	250.12c
2. Gasoil (diesoline)	per litre	$2.56 (VIP)	214.51c
3. Pre-mixed outboard fuel	per litre	$2.93 (VIP)	241.91c
4. Kerosene	per litre	$2.20 (VEP)	207.15c

SCHEDULE 5
(Order 8)

ANY AREA WITHIN THE REPUBLIC OF FIJI OTHER THAN THE ISLANDS MENTIONED IN SCHEDULES 1, 2, 3, 4 AND 6

GOODS	QUANTITY	RETAIL PRICE	WHOLESALE PRICE (VEP)
			Bulk Sale and Drum Sale
1. Motor spirit (unleaded)	per litre	$3.15 (VIP)	265.91c
2. Gasoil (diesoline)	per litre	$2.73 (VIP)	229.36c
3. Pre-mixed outboard fuel	per litre	$3.06 (VIP)	252.87c
4. Kerosene – for household use only	per litre	$2.35 (VEP)	221.94c

SCHEDULE 6
(Order 9)

ANY AREA ON THE ISLAND OF ROTUMA

GOODS	QUANTITY	RETAIL PRICE	WHOLESALE PRICE (VEP)
			Drum Sale (container supplied)
1. Motor spirit (unleaded)	per litre	$3.34 (VIP)	268.91c
2. Gasoil (diesoline)	per litre	$2.90 (VIP)	232.36c
3. Pre-mixed outboard fuel	per litre	$3.24 (VIP)	255.87c
4. Kerosene – for household use only	per litre	$2.50 (VEP)	224.94c

Price: $1.70

STAR PRINTERY PTE LTD, (Government Printer), Suva, Fiji – 2023
Official Printer Since 2022

91/FGGS/23—160