

# 2023-2024 Fiji National Budget Synopsis

30 June 2023

Rebuilding Our Future Together



# 2023-2024 Fiji National Budget

The 2023-2024 Fiji National Budget was presented today to Parliament by the Deputy Prime Minister and Minister for Finance, Honourable Professor Biman Prasad.

This National Budget which is for the fiscal year from 1 August 2023 to 31 July 2024 seeks to place greater emphasis on macroeconomic stability and fiscal sustainability with a view to ensure that adequate funding is channelled towards rebuilding infrastructure and improving public service delivery, social welfare, education and health and supporting economic sectors including tourism and agriculture.

The Minister has indicated that the 2023-2024 National Budget is a culmination of inputs from a broad range of stakeholder consultations and engagement including the two-day National Economic Summit held in April 2023; focused budget consultations; and the report from the Fiscal Review Committee appointed by the Government in April 2023.

The National Budget with the theme **“Rebuilding our Future Together”** seeks to address the challenges facing Fiji, create a more conducive environment to reinvigorate private sector led growth, support social enhancement, build climate resilience and maintain overall macro-fiscal stability.

PricewaterhouseCoopers is pleased to provide this synopsis of the 2023-2024 Fiji National Budget announcements and related measures. A more detailed overview of the 2023-2024 Fiji National Budget will also be issued.

## Budget Estimate: Snapshot

	2023-2024 Budget
Total estimated revenue (\$'000)	3,700,724.6
Total estimated expenditure (\$'000)	4,339,870.9
<b>Estimated net surplus/(deficit) (\$'000)</b>	<b>(639,146.3)</b>
Debt repayments (\$'000)	516,230.3
<b>Gross surplus/(deficit) (\$'000)</b>	<b>(1,155,376.6)</b>
<i>Net surplus/(deficit) as a percentage of GDP</i>	<i>(4.8%)</i>
<b>Nominal GDP (\$'000)</b>	<b>13,266,626.6</b>

Source: Budget Estimates 2023-2024

The Fijian economy is estimated to have rebound by 18.6% in 2022. The domestic economy is projected to grow by 8.0% percent in 2023 largely driven by the anticipated full recovery in tourist visitor arrivals to pre-pandemic levels. Accordingly, tourism related sectors such as accommodation and food services, transport and storage, wholesale and retail sales, and administration services are expected to be the key drivers of growth in 2023. Positive contributions are also expected from agriculture, forestry, manufacturing, electricity, construction and net taxes.

Growth is forecast to return to the pre-pandemic trend in the medium term. As such, a broad-based growth of 3.8% and 3.0% is forecast for 2024 and 2025, respectively.

Year-end inflation is forecast at 2.8%<sup>1</sup>, slightly lower than the 3.1% at the end of 2022. The average annual inflation rate is anticipated to moderate to 2.0% from 4.3% in 2022, in tandem with the expected fall in energy prices. Over the medium term, inflation is forecast at 2.3% in 2024 and 2.5% in 2025.

In 2022, total imports grew significantly by 57.7% to \$6,586.2 million, after an expansion of 11.7% in 2021. In 2023, total imports are projected to rise by 3.1% to \$6,789.0 million, led by growth in mineral fuel, machinery and transport equipment and food imports. In 2024 and 2025, total imports are forecast to increase by a modest 1.4% to \$6,885.7 and 1.0% to \$6,957.5 million, respectively.

<sup>1</sup> The inflation forecast does not incorporate the tax measures announced in the 2023-2024 National Budget.

# Tax Changes

Income tax																																													
1. Corporate Income Tax Rate	<ul style="list-style-type: none"> <li>The corporate income tax rate will increase from 20% to 25%.</li> <li>This policy will be effective from the tax year 2023 (i.e. financial years commencing on or after 1 August 2022).</li> </ul>																																												
2. Corporate Income Tax Rate for the South Pacific Stock Exchange Listed Companies	<ul style="list-style-type: none"> <li>The corporate income tax rate of 10% available to companies listed on the South Pacific Stock Exchange will increase to 15%</li> <li>This policy will be effective from the tax year 2023 (i.e. financial years commencing on or after 1 August 2022).</li> </ul>																																												
3. Social Responsibility Tax (SRT)	<ul style="list-style-type: none"> <li>SRT will be incorporated into the Pay As You Earn (<b>PAYE</b>) tax regime.</li> <li>There will be a 5% reduction for PAYE income tax brackets above \$270,000.</li> <li>This policy will be effective from 1 January 2024.</li> <li>The new PAYE tax table is as follows:</li> </ul> <p><b>Resident individual</b></p> <table border="1"> <thead> <tr> <th>Chargeable Income (\$)</th> <th>Income Tax \$</th> </tr> </thead> <tbody> <tr> <td>0 -30,000</td> <td>Nil</td> </tr> <tr> <td>30,000-50,000</td> <td>18% of excess over \$30,000</td> </tr> <tr> <td>50,001-270,000</td> <td>\$3,600 + 20% of excess over \$50,000</td> </tr> <tr> <td>270,001-300,000</td> <td>\$47,600 + 33% of excess over \$270,000</td> </tr> <tr> <td>300,001-350,000</td> <td>\$57,500 + 34% of excess over \$300,000</td> </tr> <tr> <td>350,001-400,000</td> <td>\$74,500 + 35% of excess over \$350,000</td> </tr> <tr> <td>400,001-450,000</td> <td>\$92,000 + 36% of excess over \$400,000</td> </tr> <tr> <td>450,001-500,000</td> <td>\$110,000 + 37% of excess over \$450,000</td> </tr> <tr> <td>500,001-1,000,000</td> <td>\$128,500 + 38% of excess over \$500,000</td> </tr> <tr> <td>1,000,001 +</td> <td>\$318,500 + 39% of excess over \$1,000,000</td> </tr> </tbody> </table> <p><b>Non-resident individual</b></p> <table border="1"> <thead> <tr> <th>Chargeable Income (\$)</th> <th>Income Tax (\$)</th> </tr> </thead> <tbody> <tr> <td>0 -30,000</td> <td>20% of excess over \$0</td> </tr> <tr> <td>30,001-50,000</td> <td>\$6,000 + 20% of excess over \$30,000</td> </tr> <tr> <td>50,001-270,000</td> <td>\$10,000 + 20% of excess over \$50,000</td> </tr> <tr> <td>270,001-300,000</td> <td>\$54,000 + 33% of excess over \$270,000</td> </tr> <tr> <td>300,001-350,000</td> <td>\$63,900 + 34% of excess over \$300,000</td> </tr> <tr> <td>350,001-400,000</td> <td>\$80,900 + 35% of excess over \$350,000</td> </tr> <tr> <td>400,001-450,000</td> <td>\$98,400 + 36% of excess over \$400,000</td> </tr> <tr> <td>450,001-500,000</td> <td>\$116,400 + 37% of excess over \$450,000</td> </tr> <tr> <td>500,001-1,000,000</td> <td>\$134,900 + 38% of excess over \$500,000</td> </tr> <tr> <td>1,000,001 +</td> <td>\$324,900 + 39% of excess over \$1,000,000</td> </tr> </tbody> </table>	Chargeable Income (\$)	Income Tax \$	0 -30,000	Nil	30,000-50,000	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	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	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
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4. First Residential Property – Capital Gain Tax (CGT)	<ul style="list-style-type: none"> <li>The CGT exemption on a gain made on the disposal of the first residential property which is limited to sole ownership or co-ownership with his or her spouse including a spouse living in a de-facto relationship will be extended to include ownership with siblings, parents, children, grandchildren and grandparents.</li> </ul>																																												
5. CGT on the sales of shares	<ul style="list-style-type: none"> <li>The CGT exemption on the gains made on the disposal of shares if the shares were held by the person before 1 May 2011 will be repealed.</li> <li>This policy will be effective from 1 July 2023. All applications still under consideration as at 1 July 2023 will be treated in accordance with the new law.</li> </ul>																																												
6. Warehouse Incentive Package (WIP)	<ul style="list-style-type: none"> <li>The WIP will be repealed.</li> <li>This policy will be effective from 1 July 2023 and any applications received before 1 July 2023 will be accepted.</li> </ul>																																												

## Income tax (cont'd)

7. ICT Incentive	<ul style="list-style-type: none"> <li>The ICT Incentive Regulations will be amended with new definitions of the ICT business with qualifying conditions such as minimum investment levels and minimum number of employees. The conditions are summarised below: <table border="1" data-bbox="687 331 1437 517"> <thead> <tr> <th>Capital Investment</th> <th>Tax Holiday</th> <th>Minimum Employees</th> </tr> </thead> <tbody> <tr> <td>\$100,000 to \$250,000</td> <td>5-year tax holiday</td> <td>25</td> </tr> <tr> <td>\$250,001 to \$500,000</td> <td>7-year tax holiday</td> <td>50</td> </tr> <tr> <td>\$500,001 to \$1,000,000</td> <td>10-year tax holiday</td> <td>75</td> </tr> <tr> <td>Greater than \$1,000,000</td> <td>13-year tax holiday</td> <td>100</td> </tr> </tbody> </table> </li> <li>This policy will be effective from 1 July 2023.</li> </ul>	Capital Investment	Tax Holiday	Minimum Employees	\$100,000 to \$250,000	5-year tax holiday	25	\$250,001 to \$500,000	7-year tax holiday	50	\$500,001 to \$1,000,000	10-year tax holiday	75	Greater than \$1,000,000	13-year tax holiday	100
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8. Resident Interest Withholding Tax (RIWT) Exemption	<ul style="list-style-type: none"> <li>To improve the ease of doing business for the banking sector, the RIWT exemption on interest income less than \$1,000 will be removed.</li> <li>The RIWT exemption which is available to senior citizens, pensioners or individuals with a gross annual income of \$30,000 will still be available.</li> <li>The policy will be effective from 1 January 2024.</li> </ul>															
9. Employment Taxations Scheme (ETS)	<ul style="list-style-type: none"> <li>The 300% tax deduction available for wages or salaries paid for hiring of first-time employees will be removed.</li> <li>The remaining incentives under the ETS scheme such as the incentive for work placements, apprentices, hiring of part-time workers and hiring of persons with disabilities will be maintained.</li> </ul>															
10. Tax Deduction for Companies Sponsoring Tertiary Education	<ul style="list-style-type: none"> <li>The 100% tax deduction available to companies on the amount of tuition and living expenses paid for student(s) at a higher education institution will be removed.</li> </ul>															
11. Income Tax Exemption for Water Extraction & Bottling Business	<ul style="list-style-type: none"> <li>The income of entities involved in the extraction and bottling of water will be exempt from Income Tax for 7 years. This will be applicable to existing and new businesses.</li> </ul>															
12. Film Rebate	<ul style="list-style-type: none"> <li>To promote transparency in governments revenue and expenditure reporting, the film rebates will now be issued as part of governments expenditure initiatives and not through governments tax revenue refunds.</li> </ul>															
13. Application of Non-Resident Withholding Taxes	<ul style="list-style-type: none"> <li>To discourage treaty shopping, section 10(8) of the Income Tax Act will be deleted.</li> </ul>															
14. Definition of "SLIP"	<ul style="list-style-type: none"> <li>The definition of Short Life Investment Package (SLIP) under the Hotel Incentives Regulations will be amended to limit newly incorporated entities to qualify for the incentive only.</li> </ul>															
15. Filing of Withholding Tax Certificate	<ul style="list-style-type: none"> <li>Due to automation of the FRCS tax system, Regulation 18(2) of the Income Tax Withholding Tax Regulation will be amended to remove the requirement for employers to file a manual copy of the withholding certificate to the CEO.</li> </ul>															
16. ICT Start Up Incentive	<ul style="list-style-type: none"> <li>The ICT incentive has undergone various changes in the last few budgets including changes to the qualifying criteria and the level of benefits. As a result of these changes, Paragraph 14 of Part 9 of the Income Tax Act is now redundant therefore, this provision will be deleted from the Income Tax Act.</li> <li>Paragraph 14 provides exemption to the income of ICT start-ups involved in application design of software development for a period of 13 years from the date of approval by the CEO.</li> </ul>															

## Tax Administration Act (TAA)

1. Tax Agents Board (TAB)	<ul style="list-style-type: none"><li>• To ensure tax agents' ongoing professional development, the qualifying criteria for a new tax agents license, TAA will be amended to include the following:<ul style="list-style-type: none"><li>○ The applicant must be a chartered accountant (CA) of the Fiji Institute of Chartered Accountant (FICA) or</li><li>○ Hold membership of a similar recognised body.</li><li>○ The new criteria will not apply to the existing tax agents.</li></ul></li><li>• TAB will be empowered to conduct verification such as additional reference checks, qualifications or any other verification deemed necessary.</li><li>• The fees for applications and renewals of Tax Agents license will be increased which will come into effect from 1 January 2024. The new rates are as follows:<ul style="list-style-type: none"><li>a) New applications: \$436 to \$500</li><li>b) Renewals: \$218 to \$350</li></ul></li><li>• The terms "Prescribed fee" will be removed and replaced with "Approved fee." which would allow TAB to set the fees.</li></ul>
2. Alternative Dispute Resolution	<ul style="list-style-type: none"><li>• A new provision will be introduced to allow the taxpayers and FRCS to seek resolution for matters under dispute through an Alternative Dispute Resolution process.</li></ul>
3. Arrival Alert	<ul style="list-style-type: none"><li>• TAA will be amended to allow FRCS to place arrival alerts at the border for returning taxpayers who have outstanding tax obligations.</li></ul>

## Value Added Tax (VAT)

1. VAT Rates	<ul style="list-style-type: none"><li>• The three VAT rates will be replaced with a simplified two-VAT rate system. The new rates are as follows:<ol style="list-style-type: none"><li>1. 9% VAT will increase to 15%, 0% will be maintained.</li><li>2. The 21 zero-rated items will be increased to 22 items with the addition of prescribed medicine.</li></ol></li><li>• This policy will be effective from 1 August 2023.</li></ul>
2. VAT Monitoring System (VMS)	<ul style="list-style-type: none"><li>• The planned further implementation of the VMS will be paused whilst the entire system is reviewed.</li></ul>

## Airport Departure Tax

1. Airport Departure Tax	<ul style="list-style-type: none"><li>• The Airport Departure Tax will increase to:<ol style="list-style-type: none"><li>1. \$125 effective from 1 August 2023.</li><li>2. \$140 effective from 1 January 2024.</li></ol></li></ul>
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## Customs Tariff Act

1. Fuel Rebate for Bus Companies operating in Vanua Levu and Taveuni

- A 10 cents per litre fuel rebate will be provided to bus companies operating in Vanua Levu and Taveuni.
- The existing 2 cents per litre will be maintained for all other regions.

2. Duty on Motor Vehicles

- Import Excise Duty on new and used passenger motor vehicles will increase by 5%.

### Motor vehicle duty rate changes

Cylinder Capacity	Hybrid	Old Rates		New Rates	
	Category	Fiscal Duty	Import Excise	Fiscal Duty	Import Excise
Less than 1,500cc	New	5%	Free	5%	5%
	Used	\$2,000	Free	\$2,000	5%
1,500cc to 2,500cc	New	5%	Free	5%	5%
	Used	\$2,250	Free	\$2,250	5%
2,500cc to 3,000cc	New	5%	Free	5%	5%
	Used	\$2,500	Free	\$2,500	5%
Exceeding 3,000cc	New	5%	Free	5%	5%
	Used	\$4,250	Free	\$4,250	5%

Cylinder Capacity	Non- Hybrid	Old Rates		New Rates	
	Category	Fiscal Duty	Import Excise	Fiscal Duty	Import Excise
Less than 1,000cc	New	5%	5%	5%	10%
	Used	15% or \$2,750/unit	Free	15% or \$2,750/unit	5%
1,000 to 1,500cc	New	5%	5%	5%	10%
	Used	15% or \$3,875/unit	Free	15% or \$3,875/unit	5%
1,500cc to 2,500cc	New	5%	5%	5%	10%
	Used	5% or \$5,000/unit	Free	5% or \$5,000/unit	5%
2,500cc to 3,000cc	New	5%	5%	5%	10%
	Used	5% or \$6,750/unit	Free	5% or \$6,750/unit	5%
Exceeding 3,000cc	New	5%	5%	5%	10%
	Used	5% or \$8,125/unit	Free	5% or \$8,125/unit	5%

3. Fiscal Duty on Concessions codes 231, 231A, 231B, 235, 235A, 236, 236A and 236B

- A 3% fiscal duty will be imposed on all goods imported under the following concession codes:
  - a. Concession code 231, applicable for Packaging materials for a Producer or manufacturer.
  - b. Concession code 231A, applicable for an approved exporter of local fresh produce.
  - c. Concession code 231B, applicable for an approved importer or exporter of locally manufactured/produced goods.
  - d. Concession code 235, applicable to existing hotels and resorts.
  - e. Concession code 235A applicable for new hotels and resorts granted approval under Short Life Investment Package (SLIP) as per the Income Tax (Hotel Investment Incentives) Regulations 2016.
  - f. Concession code 236, applicable to a manufacturer or producer approved by the comptroller.
  - g. Concession code 236A applicable to a manufacturer or producer approved by the Comptroller importing food-grade plastic pallets.
  - h. Concession code 236B, applicable to a manufacturer or producer approved by the Comptroller for the processing of finished goods through assembly, mixing or blending.

## Customs Tariff Act (cont'd)

4. Removal of Concessions codes 137, 138, 140, 117, 272 and 302	<ul style="list-style-type: none"> <li>• The following concession codes will be removed:             <ol style="list-style-type: none"> <li>a. Concession code 137, which provides for duty-free importation on kitchenware and tableware products.</li> <li>b. Concession code 138, which provides for duty-free importation on biodegradable and environmentally friendly detergents.</li> <li>c. Concession code 140, which provides for duty-free importation of Led lights and lightning.</li> <li>d. Concession code 117, which offers fuel concessions for resorts, manufacturers, cruise vessels and mining industries.</li> <li>e. Concession code 272, which provides for duty-free importation of smartphones.</li> <li>f. Concession code 302, which provides for duty-free importation to companies involved in broadcasting and internet services</li> </ol> </li> </ul>
5. Reduction in Fiscal Duty	<ul style="list-style-type: none"> <li>• To reduce costs and ensure a consistent supply of products in the market, the duty rates on the following products will be reduced:             <ol style="list-style-type: none"> <li>a. The fiscal duty on the importation of sheep/lamb meat will be reduced from 5% to 0%.</li> <li>b. The fiscal duty on the importation of beef will be reduced from 32% to 15%.</li> <li>c. The fiscal duty on the importation of prawns will be reduced from 32% to 15%.</li> <li>d. The fiscal duty on the importation of ducks will be reduced from 32% to 15%.</li> <li>e. The fiscal duty on the importation of corned meat of lamb/sheep will be reduced from 32% to 15%.</li> <li>f. The fiscal duty on the importation of corned meat of beef will be reduced from 32% to 15%.</li> <li>g. The fiscal duty on the importation of canned mackerel will be reduced from 32% to 15%.</li> <li>h. The fiscal duty on the importation of canned tomatoes will be reduced from 15% to 5%.</li> </ol> </li> </ul>
6. Reduction in Import Excise Duty	<ul style="list-style-type: none"> <li>• The Import Excise Duty on the importation of chicken portions will be reduced from 10% to 0%.</li> </ul>
7. Non-alcoholic wine	<ul style="list-style-type: none"> <li>• A new breakdown will be made under the Customs Tariff Act to record the importation of non-alcoholic wine.</li> </ul>
8. Tariff Alignment	<ul style="list-style-type: none"> <li>• The Customs Tariff Act will be amended to remove the “cc” ratings from the electric vehicle categories.</li> </ul>
9. Tariff Alignment	<ul style="list-style-type: none"> <li>• Sub-heading 0306 for HS codes 0306.11.00 to 0306.19.00 will be amended from “live, fresh and chilled” to “frozen”.</li> </ul>
10. Sugar Classification	<ul style="list-style-type: none"> <li>• Alignment of sugar classification rates to capture sugar imports above 99.5 degrees at 32% fiscal duty.</li> </ul>

## Excise Act

1. Excise Duty	<ul style="list-style-type: none"> <li>• In line with the Government’s direction to control Non-Communicable Diseases (NCDs), the following changes will be implemented:             <ol style="list-style-type: none"> <li>a. Domestic Excise Duty on alcohol will be increased by 5%.</li> <li>b. Domestic Excise Duty on tobacco will be increased by 5%.</li> <li>c. Domestic Excise Duty on carbonated or sugar-sweetened beverages will be increased from 35 cents per litre to 40 cents per litre.</li> </ol> </li> <li>• A corresponding increase to the import excise on the above products will also be imposed.</li> </ul>
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## Excise Act

2. New Excise Duty on snacks and drinks	<ul style="list-style-type: none"> <li>A 40 cents per kg/litre domestic excise duty or 15% import excise duty will be imposed on the following products:               <ol style="list-style-type: none"> <li>Sweet biscuits</li> <li>Imported fruit juices</li> <li>Ice cream</li> <li>Snacks obtained by roasting, frying, baking, swelling, etc</li> <li>Sugar confectioneries</li> </ol> </li> <li>The policy will be effective from 1 January 2024.</li> </ul>												
3. Certificate Fees under the Excise Act	<ul style="list-style-type: none"> <li>The fees for certificates under the Excise Act will be increased to \$50 effective from 1 August 2023. The details are as follows:               <table border="1" data-bbox="703 562 1410 689"> <thead> <tr> <th>No.</th> <th>Document</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Certificate of weight for each consignment</td> <td>\$50</td> </tr> <tr> <td>2</td> <td>Any other certificate issued by the Comptroller</td> <td>\$50</td> </tr> <tr> <td>3</td> <td>Certified copy of any document (for each 100 words or part of 100 words)</td> <td>\$50</td> </tr> </tbody> </table> </li> </ul>	No.	Document	Fee	1	Certificate of weight for each consignment	\$50	2	Any other certificate issued by the Comptroller	\$50	3	Certified copy of any document (for each 100 words or part of 100 words)	\$50
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4. Apparatus for measuring alcohol strength	<ul style="list-style-type: none"> <li>The currently authorised instrument for measuring alcohol strength “Gay Lussac Hydrometer” will be extended to include other “approved apparatus”.</li> </ul>												

## Water Resource Tax

1. Increase in the Water Resource Tax Rate	<ul style="list-style-type: none"> <li>The water resource tax rate for extraction above 10 million litres per month will increase from 18 cents per litre to 19.5 cents per litre.</li> </ul>
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## Customs Act

1. Goods Warehousing Period	<ul style="list-style-type: none"> <li>The goods warehousing period will revert to pre-COVID practice.</li> <li>The warehousing period for items under Chapter 84 (machinery &amp; mechanical appliances) and Chapter 87 (motor vehicles) will only be for 1 year and with no extensions.</li> <li>Other goods can be warehoused for 1 year with an extension of 6 months.</li> </ul>
2. Import VAT Deferral	<ul style="list-style-type: none"> <li>Section 92 of the Customs Act will be amended to remove the policy on Import VAT deferral for 60 days available to Gold Card Companies. This was a measure introduced during the pandemic to assist businesses with cash flow issues.</li> </ul>
3. Customs Entry Post Modification Fee	<ul style="list-style-type: none"> <li>A \$15 post modification fee will be imposed on all post-customs post entry modifications.</li> </ul>
4. Definition of “Cargo Reporter”	<ul style="list-style-type: none"> <li>A new definition of “cargo reporter” will be incorporated in the Customs Act. The new definition has been provided below:  “cargo reporter” in relation to a ship or aircraft and in relation to a particular voyage or flight means the operator of the ship or the aircraft; a Shipping Agent in respect of the ship; or a freight forwarder in respect of the ship or aircraft; for the voyage or flight.”</li> </ul>



## Customs Act

5. Advance Notification of Cargo Information	<ul style="list-style-type: none"><li>• A new provision will be made for the advance notification of cargo information.</li><li>• This provision will provide for the requirement of cargo reporters to produce the advance cargo information on cargoes prior to the ship or aircraft arriving in Fiji.</li></ul>
6. Electronic Data Access	<ul style="list-style-type: none"><li>• Section 111 of the Customs Act will be amended to enable FRCS to access electronic data under the "Power of Search" provisions.</li></ul>
7. Remittance of Court Matters	<ul style="list-style-type: none"><li>• The Customs Act will be amended to allow the court to remit matters to the Comptroller.</li></ul>
8. Objections and Appeals Provisions	<ul style="list-style-type: none"><li>• The Customs Act will be amended to allow FRCS to recover disputed duty despite the matter being in court.</li></ul>



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This Fiji National Budget Synopsis has been prepared to provide a prompt overview of the general issues raised in the 2023-2024 Fiji National Budget. It does not exhaustively cover the subjects discussed. When specific issues occur in practice it may be necessary to refer to the laws and regulations and to obtain appropriate professional advice.

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