

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 19

WEDNESDAY, 31st JULY

2024

[LEGAL NOTICE No. 40]

FIJIAN COMPETITION AND CONSUMER COMMISSION ACT 2010

**Fijian Competition and Consumer Commission
(Price Control) (Petroleum Prices) (No. 7) Order
2024**

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 2024.

(2) This Order comes into force on 1 August 2024.

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 ($\frac{1}{2}$) cent is to be reckoned as one cent and an amount of less than one half ($\frac{1}{2}$) 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 2024 is revoked.

Approved this 31st day of July 2024.

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

Made this 31st day of July 2024.

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	\$2.87 (VIP)	239.47c
2. Gasoil (diesoline)	per litre	\$2.52 (VIP)	209.93c
3. Pre-mixed outboard fuel	per litre	\$2.71 (VIP)	225.22c
4. Kerosene – for household use only	per litre	\$1.95 (VEP)	185.43c
	per litre (if container supplied)	\$2.26 (VEP)	216.43c
		Drum Sale	Drum Sale (for distribution only)
1. Motor spirit (unleaded)	per litre	\$2.99 (VIP)	251.47c
2. Gasoil (diesoline)	per litre	\$2.65 (VIP)	221.93c
3. Pre-mixed outboard fuel	per litre	\$2.83 (VIP)	237.22c
4. Kerosene	per litre	\$2.26 (VEP)	216.43c

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	\$2.91 (VIP)	243.47c
2. Gasoil (diesoline)	per litre	\$2.57 (VIP)	213.93c
3. Pre-mixed outboard fuel	per litre	\$2.80 (VIP)	229.22c
4. Kerosene – for household use only	per litre	\$2.03 (VEP)	189.43c
		Drum Sale	Drum Sale (container supplied)
1. Motor spirit (unleaded)	per litre	\$3.03 (VIP)	255.47c
2. Gasoil (diesoline)	per litre	\$2.69 (VIP)	225.93c
3. Pre-mixed outboard fuel	per litre	\$2.92 (VIP)	241.22c
4. Kerosene	per litre	\$2.34 (VEP)	220.43c

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	\$2.90 (VIP)	242.34c
2. Gasoil (diesoline)	per litre	\$2.56 (VIP)	212.74c
3. Pre-mixed outboard fuel	per litre	\$2.85 (VIP)	232.92c
4. Kerosene – for household use only	per litre	\$2.02 (VEP)	188.30c
		Drum Sale	Drum Sale (container supplied)
1. Motor spirit (unleaded)	per litre	\$3.02 (VIP)	254.34c
2. Gasoil (diesoline)	per litre	\$2.68 (VIP)	224.74c
3. Pre-mixed outboard fuel	per litre	\$2.97 (VIP)	244.92c
4. Kerosene	per litre	\$2.33 (VEP)	219.30c

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	\$2.94 (VIP)	245.34c
2. Gasoil (diesoline)	per litre	\$2.59 (VIP)	215.74c
3. Pre-mixed outboard fuel	per litre	\$2.88 (VIP)	235.92c
4. Kerosene – for household use only	per litre	\$2.05 (VEP)	191.30c
		Drum Sale	Drum Sale (container supplied)
1. Motor spirit (unleaded)	per litre	\$3.06 (VIP)	257.34c
2. Gasoil (diesoline)	per litre	\$2.71 (VIP)	227.74c
3. Pre-mixed outboard fuel	per litre	\$3.00 (VIP)	247.92c
4. Kerosene	per litre	\$2.36 (VEP)	222.30c

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	\$3.24 (VIP)	273.13c
2. Gasoil (diesoline)	per litre	\$2.88 (VIP)	242.59c
3. Pre-mixed outboard fuel	per litre	\$3.13 (VIP)	258.88c
4. Kerosene – for household use only	per litre	\$2.51 (VEP)	237.09c

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	\$3.43 (VIP)	276.13c
2. Gasoil (diesoline)	per litre	\$3.06 (VIP)	245.59c
3. Pre-mixed outboard fuel	per litre	\$3.32 (VIP)	261.88c
4. Kerosene – for household use only	per litre	\$2.66 (VEP)	240.09c

[LEGAL NOTICE NO. 41]

INCOME TAX ACT 2015

Income Tax (Employment Incentives) (Amendment) Regulations 2024

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 2024.

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

(3) In these Regulations, the Income Tax (Employment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 5 amended

2. Regulation 5(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

Regulation 5A amended

3. Regulation 5A(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

Regulation 6 amended

4. Regulation 6(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

Regulation 7 amended

5. Regulation 7(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

Made this 30th day of July 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance

[LEGAL NOTICE NO. 42]

VALUE ADDED TAX ACT 1991

Value Added Tax (Amendment) Regulations 2024

IN exercise of the powers conferred on me by section 84 of the Value Added Tax Act 1991, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations 2024.

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

(3) In these Regulations, the Value Added Tax Regulations 1991 is referred to as the “Principal Regulations”.

Regulation 3 amended

2. Regulation 3 of the Principal Regulations is amended in the chapeau by deleting “and 7”.

Regulation 7 deleted

3. The Principal Regulations are amended by deleting regulation 7.

Made this 30th day of July 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance

[LEGAL NOTICE NO. 43]

AIRPORT DEPARTURE TAX 1986

Airport Departure Tax (Amendment) Regulations 2024

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

Short title and commencement

1.—(1) These Regulations may be cited as the Airport Departure Tax (Amendment) Regulations 2024.

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

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

Regulation 4 amended

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

“Distribution of tax payable

4.—(1) From 1 August 2024, the tax collected under regulation 3 must be paid as follows—

- (a) \$145 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 August 2025, the tax collected under regulation 3 must be paid as follows—

- (a) \$175 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

3. 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 2024 is subject to the tax of \$140.

(2) Any passenger who pays airport departure tax on or after 1 August 2024 but before 1 August 2025 is subject to the tax of \$170.

(3) Any passenger who pays airport departure tax on or after 1 August 2025 is subject to the tax of \$200.”.

Schedule amended

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

(a) deleting “\$125” and substituting “\$170”; and

(b) deleting “\$140” and substituting “\$200”.

Made this 30th day of July 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance