

**GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 23

FRIDAY, 30th AUGUST

2024

[LEGAL NOTICE NO. 74]

FIJIAN COMPETITION AND CONSUMER COMMISSION ACT 2010

**Fijian Competition and Consumer Commission  
(Price Control) (Petroleum Prices) (No. 8) 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. 8) Order 2024.

(2) This Order comes into force on 1 September 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. 7) Order 2024 is revoked.

Approved this 30th day of August 2024.

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

Made this 30th day of August 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)
			<b>Bulk Sale</b>
1. Motor spirit (unleaded)	per litre	\$2.90 (VIP)	242.46c
2. Gasoil (diesoline)	per litre	\$2.50 (VIP)	207.57c
3. Pre-mixed outboard fuel	per litre	\$2.72 (VIP)	226.50c
4. Kerosene – for household use only	per litre	\$1.93 (VEP)	183.02c
	per litre (if container supplied)	\$2.24 (VEP)	214.02c
		<b>Drum Sale</b>	<b>Drum Sale (for distribution only)</b>
1. Motor spirit (unleaded)	per litre	\$3.03 (VIP)	254.46c
2. Gasoil (diesoline)	per litre	\$2.62 (VIP)	219.57c
3. Pre-mixed outboard fuel	per litre	\$2.84 (VIP)	238.50c
4. Kerosene	per litre	\$2.24 (VEP)	214.02c

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)
			<b>Bulk Sale</b>
1. Motor spirit (unleaded)	per litre	\$2.95 (VIP)	246.46c
2. Gasoil (diesoline)	per litre	\$2.54 (VIP)	211.57c
3. Pre-mixed outboard fuel	per litre	\$2.82 (VIP)	230.50c
4. Kerosene – for household use only	per litre	\$2.00 (VEP)	187.02c
		<b>Drum Sale</b>	<b>Drum Sale (container supplied)</b>
1. Motor spirit (unleaded)	per litre	\$3.07 (VIP)	258.46c
2. Gasoil (diesoline)	per litre	\$2.66 (VIP)	223.57c
3. Pre-mixed outboard fuel	per litre	\$2.94 (VIP)	242.50c
4. Kerosene	per litre	\$2.31 (VEP)	218.02c

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)
			<b>Bulk Sale</b>
1. Motor spirit (unleaded)	per litre	\$2.94 (VIP)	245.33c
2. Gasoil (diesoline)	per litre	\$2.53 (VIP)	210.38c
3. Pre-mixed outboard fuel	per litre	\$2.86 (VIP)	234.20c
4. Kerosene – for household use only	per litre	\$1.99 (VEP)	185.89c
		<b>Drum Sale</b>	<b>Drum Sale (container supplied)</b>
1. Motor spirit (unleaded)	per litre	\$3.06 (VIP)	257.33c
2. Gasoil (diesoline)	per litre	\$2.65 (VIP)	222.38c
3. Pre-mixed outboard fuel	per litre	\$2.98 (VIP)	246.20c
4. Kerosene	per litre	\$2.30 (VEP)	216.89c

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)
			<b>Bulk Sale</b>
1. Motor spirit (unleaded)	per litre	\$2.97 (VIP)	248.33c
2. Gasoil (diesoline)	per litre	\$2.56 (VIP)	213.38c
3. Pre-mixed outboard fuel	per litre	\$2.90 (VIP)	237.20c
4. Kerosene – for household use only	per litre	\$2.02 (VEP)	188.89c
		<b>Drum Sale</b>	<b>Drum Sale (container supplied)</b>
1. Motor spirit (unleaded)	per litre	\$3.09 (VIP)	260.33c
2. Gasoil (diesoline)	per litre	\$2.68 (VIP)	225.38c
3. Pre-mixed outboard fuel	per litre	\$3.02 (VIP)	249.20c
4. Kerosene	per litre	\$2.33 (VEP)	219.89c

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	\$3.27 (VIP)	276.12c
2. Gasoil (diesoline)	per litre	\$2.85 (VIP)	240.23c
3. Pre-mixed outboard fuel	per litre	\$3.15 (VIP)	260.16c
4. Kerosene – for household use only	per litre	\$2.48 (VEP)	234.68c

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	\$3.47 (VIP)	279.12c
2. Gasoil (diesoline)	per litre	\$3.03 (VIP)	243.23c
3. Pre-mixed outboard fuel	per litre	\$3.33 (VIP)	263.16c
4. Kerosene – for household use only	per litre	\$2.64 (VEP)	237.68c

[LEGAL NOTICE NO. 75]

FIJIAN COMPETITION AND CONSUMER COMMISSION ACT 2010

## Fijian Competition and Consumer Commission (Price Control) (Breakfast and Cabin Crackers Prices) Order 2024

IN exercise of the powers conferred on me by section 39 of the Fijian Competition and Consumer Commission Act 2010 and on the recommendation of the Fijian Competition and Consumer Commission, I hereby make this Order—

*Short title and commencement*

1.—(1) This Order may be cited as the Fijian Competition and Consumer Commission (Price Control) (Breakfast and Cabin Crackers Prices) Order 2024.

(2) This Order comes into force on the date of publication in the Gazette.

*Authorisation*

2. The retail or wholesale prices pertaining to the supply of breakfast and cabin crackers products are to be authorised by the Fijian Competition and Consumer Commission pursuant to section 41 of the Fijian Competition and Consumer Commission Act 2010.

*Expiration of Order*

3. This Order expires on 5 September 2029 unless the Order is varied, extended or earlier revoked.

*Revocation*

4. The Fijian Competition and Consumer Commission (Price Control) (Breakfast and Cabin Crackers Prices) Order 2019 is revoked.

Made this 30th day of August 2024.

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

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[LEGAL NOTICE NO. 76]

PERSONAL PROPERTY SECURITIES ACT 2017

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## **Personal Property Securities (Amendment) Regulations 2024**

IN exercise of the powers conferred on me by section 113 of the Personal Property Securities Act 2017, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Personal Property Securities (Amendment) Regulations 2024.

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

*Regulation 6 amended*

2. Regulation 6 of the Personal Property Securities Regulations 2019 is amended by—

(a) deleting “for 4 years”; and

(b) after “Act”, inserting “until such time as determined by the Registrar”.

Made this 29th day of August 2024.

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

[LEGAL NOTICE NO. 77]

## TAX ADMINISTRATION ACT 2009

## **Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2024**

IN exercise of the powers conferred on me by section 118 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 2024.

(2) These Regulations are deemed to have come into force on 31 July 2024.

*Regulation 28 amended*

2. Regulation 28(2D) of the Tax Administration (Electronic Fiscal Device) Regulations 2017 is amended after “2020” by inserting “to 31 July 2024”.

Made this 21st day of August 2024.

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

[LEGAL NOTICE NO. 78]

## INCOME TAX ACT 2015

## **Income Tax (Depreciation Rates) (Amendment) Regulations 2024**

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 (Depreciation Rates) (Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

*Schedule 1 amended*

2. Schedule 1 to the Income Tax (Depreciation Rates) Regulations 2016 is amended by—

- (a) in the heading, deleting “SCHEDULE 1” and substituting “SCHEDULE”;  
and

(b) after the row on Buildings, inserting the following new row—

Asset	Depreciation Rate	
	Diminishing value	Straight-line
“For tax year 2024 and onwards, dams, transmissions and any other specialised asset specific to the generation and distribution of electricity	3 %	3 %”

Made this 21st day of August 2024.

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

[LEGAL NOTICE NO. 79]

INCOME TAX ACT 2015

## Income Tax (Subdivision of Land Incentives) (Amendment) Regulations 2024

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 (Subdivision of Land Incentives) (Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

(3) In these Regulations, the Income Tax (Subdivision of Land Incentives) Regulations 2020 is referred to as the “Principal Regulations”.

*Regulation 2 amended*

2. Regulation 2 of the Principal Regulations is amended by deleting the definition of “provisional approval” and substituting the following—

“provisional approval” means the approval obtained for the commencement of a project as granted by the CEO under regulation 5;”.

*Regulation 3 inserted*

3. The Principal Regulations are amended after regulation 2 by inserting the following new regulation—

*“Provisional approval*

3.—(1) A person may apply in writing to the CEO for provisional approval of a proposed project.

(2) Provisional approval must be obtained before the commencement of a proposed project in order to be eligible for the subdivision of land investment package.”.



*Regulation 4 amended*

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

*“Application for provisional approval*

4. A person wishing to carry out a project may apply in writing before 31 July 2025 to the CEO for approval of the proposed project, and such application must set out the following matters—

- (a) the name and details of the person;
- (b) a current statement of all assets and liabilities of the person;
- (c) the location and description of the land;
- (d) a sketch plan showing the proposed project;
- (e) the estimated cost of the project;
- (f) the proposed timetable for the completion of the project;
- (g) if the project is to be carried out in stages, a description and the estimated cost, of each stage and details of the proposed timetable;
- (h) details of the proposed method of financing the project; and
- (i) any other information the CEO may require.”.

*Regulation 5 amended*

5. The Principal Regulations are amended by deleting regulation 5 and substituting the following—

*“Power to approve applications*

5.—(1) The Minister or CEO, as applicable, may—

- (a) reject the application;
- (b) approve the application, with or without any conditions; or
- (c) approve a part of the application, with or without any condition, and reject other parts of such application.

(2) The Minister or CEO, as applicable, must take into account the following matters when determining an application under subregulation (1)—

- (a) the assets and liabilities of the applicant;
- (b) the nature and extent of the project; and
- (c) such other matters the Minister may consider relevant to the desirability of the project and the capability of the applicant to complete it.

(3) An applicant whose application has been rejected, including a partially rejected application, may—

- (a) make a new application to the CEO;

- (b) amend and resubmit the original application to the CEO; or
- (c) appeal the decision of the CEO to the Minister.”.

Made this 21st day of August 2024.

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

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[LEGAL NOTICE NO. 80]

INCOME TAX ACT 2015

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## Income Tax (Tax Free Region Incentives) (Amendment) Regulations 2024

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 (Tax Free Region Incentives) (Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

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

*Regulation 4 amended*

2. Regulation 4(1) of the Principal Regulations is amended by—

- (a) in paragraph (g), deleting “and”;
- (b) in paragraph (h), deleting “.” and substituting “; and”; and
- (c) after paragraph (h), inserting the following new paragraph—  
“(i) Pacific Koro Business Park in Kalabu.”.

*Regulation 6 amended*

3. Regulation 6 of the Principal Regulations is amended after subregulation (2) by inserting the following new subregulations—

“(3) A provisional licence must only be granted to a newly established incorporated entity engaged in a new business and operating in a single location in a Tax Free Region.

(4) A provisional licence must be obtained before the commencement of a project.”.

*Regulation 7 amended*

4. Regulation 7 of the Principal Regulations is amended after subregulation (1C) by inserting the following new subregulation—

“(1D) Notwithstanding regulation 6(3) and subregulation (1), the Minister must, when considering an application, take into account that the company is an existing company that is entirely owned by iTaukei individuals with a new capital investment of \$250,000 and above.”.

Made this 29th day of August 2024.

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