



Flash report

26 June 2019

Issue 12



This flash report highlights the clarification received from Fiji Revenue and Customs Service in respect of the EFD | VAT Phase 3 roll out for rental of residential property.

Contents

EFD | VMS Phase 3 roll out - clarification

Clarification on EFD | VAT Phase 3 roll out

Further to Issue 7 of our flash report dated 27 May 2019, FRCS has clarified that the rental of residential property by owners is not captured in the "Accommodation" group of businesses as part of the EFD | VAT Phase 3 roll out.

FRCS has advised that the "Accommodation" group of businesses relates to those who host guests or travellers.

Notwithstanding this, FRCS is accepting voluntary registration.

Please contact your KPMG client service personnel or a member of our Tax team for any further information, or assistance in respect of this.

Contact us

Suva

Partners:

[Michael Yee Joy](#)

[Lisa Apted](#)

[Steve Nutley](#)

[Anare Manulevu](#)

Tax:

[Annie Yuen](#)

[Nalin Kumar](#)

[Shazmeen Hussain](#)

Business Services:

[Reshma Chand](#)

[Natasa Dutt](#)

[Mohammed Azhar Khan](#)

T +679 330 1155

F +679 330 1312

Nadi

Partners:

[Renu Chand](#)

[Sharvek Naidu](#)

Business Services:

[Radika Raj](#)

T +679 672 7188

F +679 672 7183

IMPORTANT

This flash report is issued in summary form exclusively for the information of clients and staff of KPMG and should not be used or relied upon as a substitute for detailed advice or as a basis for formulating business decisions.

© 2019 KPMG, a Fiji partnership, is part of the KPMG International network. KPMG International Cooperative ("KPMG International") is a Swiss entity. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International Cooperative ("KPMG International").