



PUBLIC NOTICE

Electronic Fiscal Device (EFD) | VAT Monitoring System (VMS)

Under the Tax Administration (Electronic Fiscal Device) 2017 Regulation, the implementation of the Electronic Fiscal Device (EFD) will commence with supermarkets and pharmacies in the next few months.

The law is intended to help businesses improve their management, ease administrative procedures and also crack down tax evasion, which will eventually lead to fair competition in all sectors.

After receiving numerous queries from businesses, the Fiji Revenue and Customs Service wishes to provide further clarification on the criteria of a 'supermarket'.

A supermarket is a business entity that meets either one or both of the following criteria:

- 1. Licensed under the Business Licensing Act 1976 as a supermarket with or without a liquor license.**
- 2. Classified under any of the Fiji Standard Industrial Classification (FSIC) codes.**

Revenue & Customs will continuously engage with stakeholders to ensure a smooth implementation of the EFD.

For more information, please call 3243000 | 3243325.

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CHIEF EXECUTIVE OFFICER

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