

**ACT NO. 2 OF 2020**

I assent.

J. K. KONROTE  
President

[27 March 2020]

**AN ACT****TO AMEND THE TAX ADMINISTRATION ACT 2009**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Tax Administration (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 1 April 2020.

*Section 48D inserted*

**2.** The Tax Administration Act 2009 is amended after section 48C by inserting the following new section—

*“Waiver of penalty for failure to file a tax return or lodge other document by the due date*

**48D.**—(1) Notwithstanding any other provision in this Act, any penalty payable in respect of any failure by a taxpayer to file a tax return or lodge any other document by the due date as required under any tax law is deemed to have been waived if the due date falls on a date within the amnesty period.

(2) For the avoidance of doubt, subsection (1) does not prevent a taxpayer who is liable to pay tax imposed by any tax law from payment of the tax by the due date.