

**ACT NO. 8 OF 2019**

I assent.

J. K. KONROTE  
President

[24 June 2019]

**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 (Budget Amendment) Act 2019.

(2) This Act comes into force on 1 August 2019.

(3) In this Act, the Tax Administration Act 2009 is referred to as the “Principal Act”.

*Section 2 amended*

**2.** Section 2(1) of the Principal Act is amended after the definition of “Taxpayer Identification Number (TIN)” by inserting the following new definitions—

““trust” has the meaning given in section 2 of the Income Tax Act 2015;

“trustee” has the meaning given in section 2 of the Income Tax Act 2015;”.