

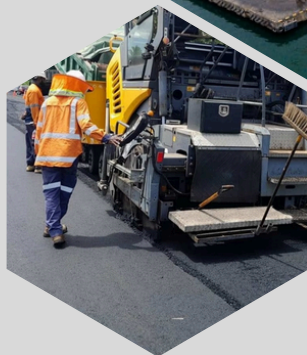


Republic of Fiji



FISCAL YEAR
2026-2027

CITIZENS' GUIDE TO THE NATIONAL BUDGET



Ministry of Finance

"A Responsible Budget for Sustainable Future"

What is a National Budget?

A National Budget is a financial plan that outlines a Government's estimated revenues and expenditures for a particular financial year. It serves as a blueprint for the Government's financial activities including its priorities, policies and medium-term economic and fiscal goals.

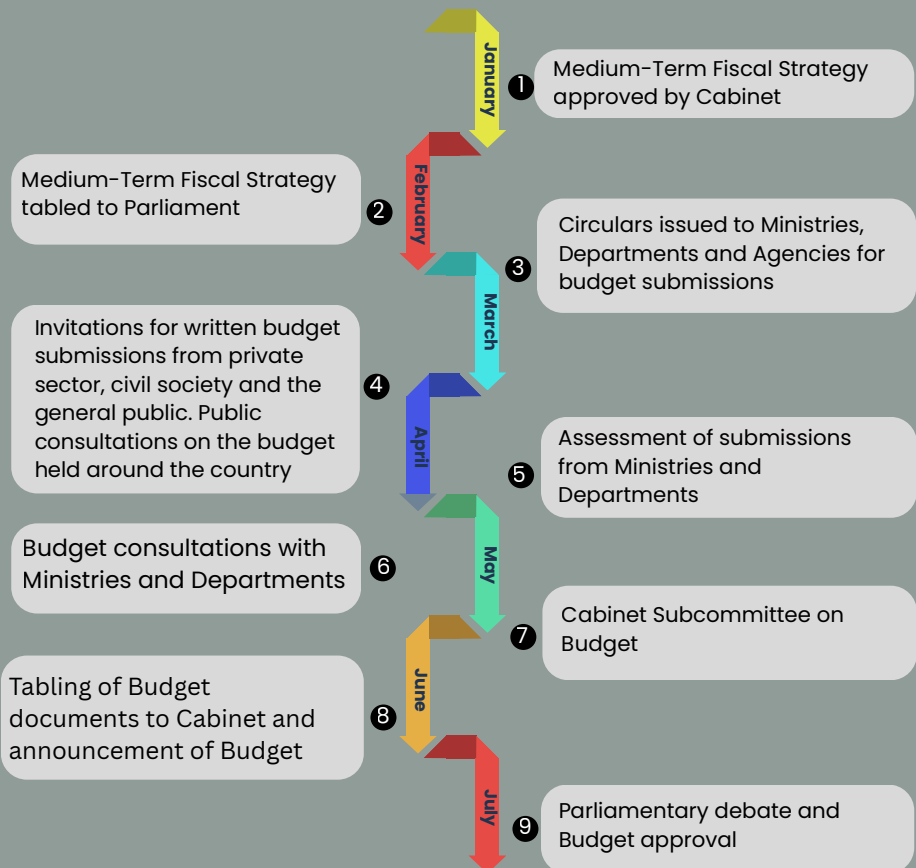


Purpose of this Citizens' Guide



This Citizens' Budget Guide provides a user-friendly summary of the National Budget. It covers the budget process, economic outlook, key policies, revenue and spending measures, public debt, fiscal risks, and the medium-term outlook.

Budget Design and Approval Process



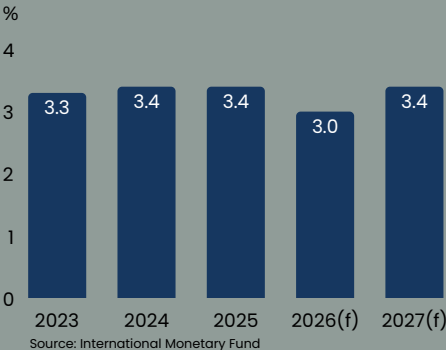
Economic Outlook

This section provides a brief update on the recent outlook of the global and domestic economy.

Global Economy



The global economy is projected to grow by 3.0% in 2026 and 3.4% in 2027.



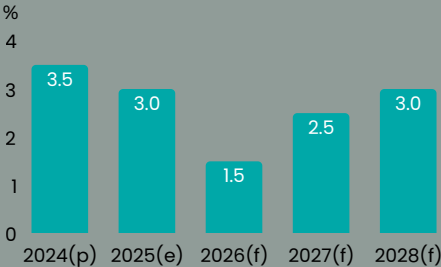
Major Risks

- Commodity Price Volatility
- Further Slow-down of Trading Partners
- Geopolitical Conflicts
- Loss of Skilled Workforce
- Slow Progress on Capital Projects
- Climate Change & Natural Disasters

Domestic Economy



The Fijian economy is projected to grow by 1.5% in 2026 and 2.5% in 2027.



1,003,283
Visitor Arrivals

Outlook for Key Economic Indicators for 2026



\$1.5 Billion
Remittances

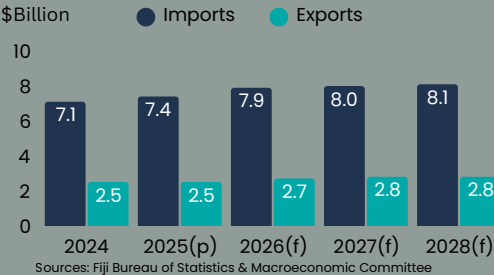


\$2.9 billion
Tourism Earnings



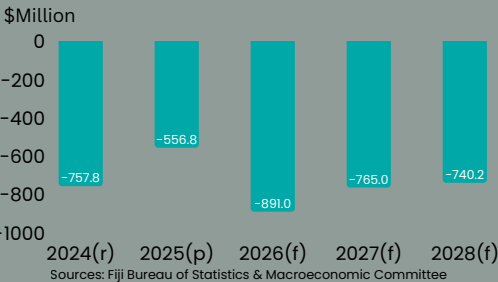
4.1%
Annual Average Inflation

Trade



Fiji's imports are expected to expand from \$7.4 billion in 2025 to \$8.1 billion by 2028, while exports are expected to rise from \$2.5 billion to \$2.8 billion over the same period.

Current Account Balance



Fiji's current account balance is projected to widen from \$556.8 million in 2025 to \$740.2 million in 2028.

Removal from the European Union Blacklist

THEME GUIDE

-  **TAX TRANSPARENCY**
-  **FAIR TAXATION REFORMS**
-  **BEPS COMMITMENT**
-  **MAAC MILESTONES**
-  **EU BLACKLISTING / REMOVAL**

MARCH 2019 EU BLACKLISTING

- The EU placed Fiji on the EU Blacklist, the list of non-cooperative jurisdictions for tax purposes.
- Reason for blacklist: citing concerns over transparency, fair taxation and the implementation of BEPS standards.

16 NOVEMBER 2023 GLOBAL FORUM MEMBERSHIP

- Fiji officially became a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) as the 169th member.

26 MARCH 2024 PRELIMINARY MATURITY ASSESSMENT

- Fiji underwent Preliminary Maturity Assessment (PMA) on Exchange of Information on Request (EOIR) of FRCS Information Security Management (ISM) arrangement.

FEBRUARY – MARCH 2025 DETAILED MATURITY ASSESSMENT

- Fiji underwent a Detailed Maturity Assessment (DMA) on EOIR of FRCS on Confidentiality and Data Safeguards.
- These assessments provided a roadmap for strengthening confidentiality and data safeguards.

24–26 MARCH 2025 GLOBAL FORUM SECRETARIAT VISIT

- Visit of the Head of the Global Forum Secretariat to Fiji.
- This visit raised awareness and confirmed Fiji's political commitment to transparency.

AUGUST 2025 LEGISLATIVE REFORMS

- FRCS made the required amendments to the tax legal framework concerning the superiority of international legislation, confidentiality of the information received from the foreign jurisdiction and access to certain required information.
- This amendment assisted Fiji in successfully signing and ratifying the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAAC).

FAIR TAXATION REFORMS

- 2023**
- FRCS reviewed and reformed preferential tax regimes identified as potentially harmful by the EU.
 - FRCS formally abolished the Global Headquarters Relocation incentive in 2023.

- 2024**
- Amended the ICT income tax exemption to align with the EU's fair taxation and Base Erosion and Profit Shifting (BEPS) standards.

- 2025**
- Removed the Export Income Deduction incentive to align with the EU's fair taxation and Base Erosion and Profit Shifting (BEPS) standards.

SEPTEMBER 2025 CONFIDENTIALITY QUESTIONNAIRE

- Fiji submitted the Confidentiality Questionnaire to the MAAC Coordinating Body.

1 DECEMBER 2025 INVITATION TO JOIN MAAC

- The OECD Secretary-General, on behalf of the Coordinating Body, issued a formal invitation for Fiji to sign the MAAC.

15 JANUARY 2026 MAAC SIGNED & RATIFIED

- Fiji signed and ratified the MAAC on 15 January 2026 at the OECD headquarters in Paris.
- The milestone agreement made Fiji the 152nd jurisdiction to join the convention, enhancing tax transparency and allowing Fiji to increase its exchange partners for the exchange of information to combat offshore tax evasion.
- The MAAC came into effect on 1 May 2026.

18 FEBRUARY 2026 FINAL MILESTONE

- Final Milestone, as Fiji was removed from the EU Blacklist on 18 February 2026.

26 MAY 2024 JOINED OECD/G20 BEPS FRAMEWORK

- Fiji officially joined the OECD/G20 Inclusive Framework on BEPS (BEPS IF).
- By becoming the 147th member of BEPS IF, Fiji committed to implementing the four minimum standards aimed at combating tax avoidance and addressing tax challenges arising from a digital economy.
- Fiji is continuously working to successfully implement the minimum standards.

BASE EROSION AND PROFIT SHIFTING (BEPS)

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TOWARDS A STRONGER FUTURE

A transparent, fair and cooperative Fiji.



Transparency



Fair Taxation



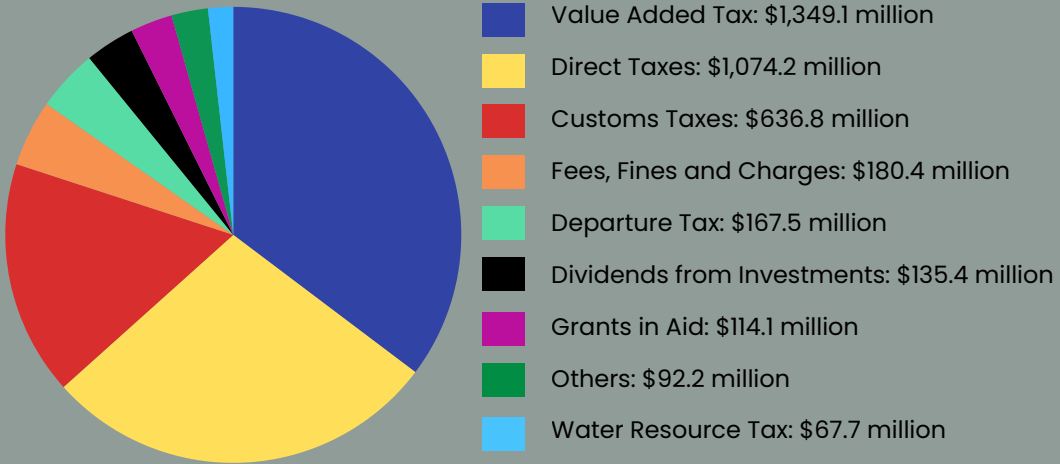
Global Cooperation



Shared Prosperity

FY2026–2027 Revenue Forecast

GOVERNMENT WILL COLLECT: \$3,824.3 MILLION



Fuel Crisis Mitigation Measures



Energy Fiji Limited (EFL)

- Duty concession on diesel (20 cents/litre) and heavy fuel oil (12 cents/litre) from 1 April to 31 July 2026 has been extended to 31 October 2026. Total revenue foregone is around \$13.8 million.
- Increase in EFL Tariff Rate – an interim fuel surcharge of 5.91 cents per kilowatt hour implemented from 26 May 2026.



Bus Operators

- Duty concession on diesel which was provided from 1 April to 31 July has been extended until 31 October 2026.
- Increase in Bus fares – A temporary 10% bus fare increase was provided from 1 April till 25 May 2026 fully absorbed by Government. Following a review of Bus Fares by FCCC, the 22.5% increase in fares effective from 26 May 2026 is fully absorbed by Government at a cost of around \$20.0 million.



Support to Low-income and Vulnerable Households

- 50% top-up in social welfare payments to eligible recipients from 1 May to 31 July 2026.
- Government is fully subsidising the new fuel surcharge of 5.91 cents per unit of electricity for eligible low-income families (earning less than \$30,000/year) and micro and small businesses (annual turnover below \$30,000). Total cost of the fuel surcharge is around \$0.3 million per month.



Fiji Airways

- Extended loss carry forward for aviation industry that offer international flights from 8 years to 15 years for tax purposes.
- Moratorium on revised outdoor fees has been extended to 31 July 2027. A total relief of approximately \$10.0 million to Fiji Airways.
- Additional Government guarantee of \$200.0 million to Fiji Airways in FY2026–2027.



Tourism Service Tax

- A 5 percent Tourism Service Tax will apply to all hotels and tour operators (with a turnover of \$2.0 million and above) effective from 1 September 2026. Around \$70.0 million is expected to be collected from this tax which will be directed to Fiji Airways.



Extension of Duty Concession on Fuel

- Duty concession on diesel currently available to shipping, bus operators and EFL has been extended to manufacturing, mining and hotels that use diesel for power generation from 1 July to 31 October 2026.

Incentives for Private Sector



Reduction in FNPf Rate

Reduction in the mandatory FNPf employer contribution rate from 10% to 8% effective from 1 August 2026 to 31 July 2027.

Employers who voluntarily contribute above the mandatory 8% up to a maximum contribution of 10% will be eligible for a 150% tax deduction on the excess contribution.



Enhance iTaukei Participation in Business

Companies with at least 30% iTaukei-ownership investing in eco-tourism, culture and arts business will qualify for:

- 7-year tax holiday for investments between \$5.0 million – \$10.0 million and
- 13-year tax holiday for investments above \$10.0 million



Incentives for Peer-to-Peer Lending and Equity Crowdfunding

- 5-year tax holiday for approved Peer-to-Peer Lending (P2PL) and Equity Crowdfunding (ECF) platform providers to encourage innovation in the financial sector.
- Income tax exemption on income earned from investments of up to \$200,000 per year made through licensed P2PL platforms.
- Tax-free treatment extended to institutional investors participating in approved P2PL and ECF platforms.
- Capital Gains Tax exemption for investments made through approved ECF platforms, small offers, and eligible Innovation Hub framework.



Fuel and Gas Storage Tanks

Extending the existing accelerated depreciation allowance of 20% to include the construction of new fuel and gas storage tanks.



Animal Centres, Veterinary and Animal Sanctuaries

Businesses investing in animal centres/veterinary/animal sanctuaries will qualify for:

- 5-year tax holiday for investments between \$0.1 million – \$0.25 million
- 7-year tax holiday for investments between \$0.25 million – \$1.0 million and
- 13-year tax holiday for investments above \$1.0 million.

200% tax deductions for donations to approved animal welfare organisations including veterinary services to encourage greater private sector and community support.



Cement Factory

13-year tax holiday for establishment of a new cement manufacturing facility with an investment level of at least \$20.0 million.



Mahogany Sawmill

5-year tax holiday for existing businesses investing \$5.0 million or more in the establishment of a new mahogany sawmill.

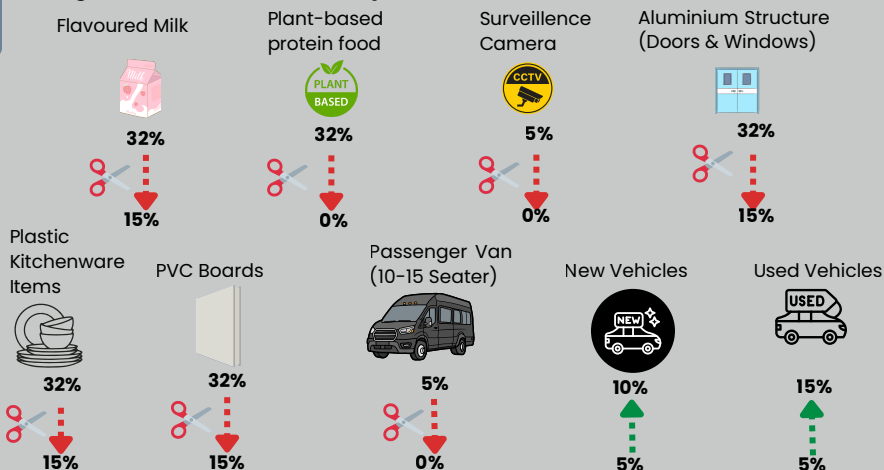


Incentives for Sports Development

- 150% tax deduction for the construction of new sporting facilities, including gyms and other approved sports infrastructure.
- 200% tax deduction for eligible sponsorships of Bula FC, aligning it to Fijian Drua.
- Cash sponsorship threshold has been lowered to \$100,000, allowing more businesses to support sports development.



Changes in Fiscal and Excise Duty



Price Monitoring Enforcement Taskforce

- Development of a framework for protected industries to guide future price regulatory mechanism
- Comprehensive study on shrinkflation
- Stronger price monitoring to ensure regulatory compliance



Skills Development & Workforce Training



Restructure of the 1% FNU Levy (formerly known as NTPC Levy)

- Training Grant Scheme – increased from 0.1% to 0.5% effective from 1 January 2027.
- Accident Compensation Commission Fiji (ACCF) – 0.4%.
- Fiji Learning Institute for Public Service (FLIPS) – 0.1%.

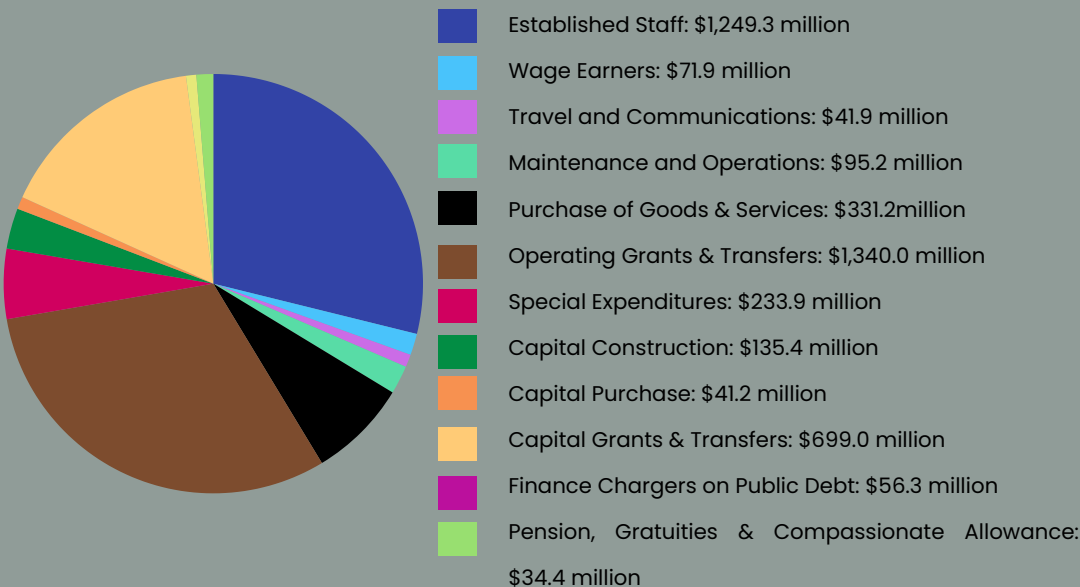


New Training Centres

150% Investment allowance for businesses that establish new training centres, institutes or technical centres.

FY2026–2027 Expenditure Forecast

GOVERNMENT WILL SPEND: \$4,869.8 MILLION



Expenditure by

FY2025-2026 Revised Estimate (Millions)

Office of the President



\$4.4 \$4.1

Ministry of Finance



\$76.2 \$70.4

Ministry of Employment, Productivity and Workplace Relations



\$24.7 \$14.9

Independent Bodies



\$103.2 \$108.0

Office of the Prime Minister



\$8.7 \$9.7

Ministry of iTaukei Affairs



\$33.5 \$33.1

Ministry of Foreign Affairs and External Trade



\$57.9 \$56.6

Ministry of Environment and Climate Change



\$10.8 \$10.6

Office of the Attorney-General



\$9.5 \$9.9

Ministry of Defence and Veterans Affairs



\$20.3 \$20.1

Ministry of Strategic Planning, National Development and Statistics



\$14.6 \$25.6

Ministry of Education



\$675.4 \$708.3

Ministry of Housing



\$29.8 \$25.6

Ministry of Youth and Sports



\$22.7 \$23.1

Ministry of Health and Medical Services



\$465.6 \$476.9

Ministry of Women, Children & Social Protection



\$231.9 \$211.4

Ministry of Agriculture, Waterways and Sugar



\$214.4 \$221.0

Ministry of Fisheries



\$24.6 \$28.4

Ministry of Forestry



\$24.8 \$25.7

Ministry of Land and Mineral Resources



\$38.6 \$37.1



Funding Categories

FY2026-2027 (Millions)

Ministry of Information



\$16.5 \$12.0

Independent Commissions



\$41.0 \$41.9

Ministry of Justice



\$9.3 \$8.1

Ministry of Civil Service



\$4.2 \$3.9

Ministry of Immigration



\$17.8 \$14.8

Fiji Corrections Service



\$62.5 \$64.7

Ministry of Policing and Communication



\$37.3 \$34.2

Ministry of Rural and Maritime Development & Disaster Management



\$39.4 \$35.4

Ministry of Public Enterprises



\$6.3 \$5.7

Republic of Fiji Military Forces



\$167.4 \$152.6

Fiji Police Force



\$239.4 \$226.5



Ministry of Public Works, Meteorological Services and Transport



\$844.5 \$820.8

Unallocable: \$1,180.7 million

Miscellaneous Services



\$509.2 \$550.0

Charges on Public Debt



\$538.3 \$596.3

Pensions, Gratuities and Compassionate Allowances



\$38.4 \$34.4

Ministry of Commerce and Business Development



\$41.5 \$27.3

Ministry of Multi-Ethnic Affairs



\$14.6 \$15.2

Ministry of Local Government



\$31.9 \$29.5

Ministry of Tourism and Civil Aviation



\$82.7 \$75.8

Targeted Expenditure Measures

Infrastructure



Ministry of Public Works

\$820.8 million is provided to the Ministry of Public Works in the 2026–2027 Budget.



Fiji Roads Authority

In FY2026–2027, Fiji Roads Authority is allocated \$369.8 million.



\$118.2 million

Road Maintenance



\$76.6 million

Road Renewals, Resealing and Replacement



\$14.9 million

Footpaths and Bus shelters



\$25.8 million

Upgrading Community and Rural Roads



\$35.0 million

Bridge Renewals and Crossing Replacements



Climate Resilient Rural Infrastructure

Government is collaborating with the Asian Infrastructure Investment Bank to improve rural roads and water infrastructure for which a grant of \$6.5 million has been secured for feasibility studies.



Design & Construction of Critical Bridges

Government is working collaboratively with the Asian Development Bank (ADB) and World Bank for the following projects:

Replacement of 4 Critical Bridges:

- Lami
- Medraukutu
- Sabeto
- Viseisei

Design for Future Bridges:

- Sawani
- Namotomoto
- Lomolomo
- Labasa



Maritime Infrastructure and Jetties

- \$3.2 million is allocated for maintenance and upgrades of key jetties and preparatory work for the new jetties.



Addressing Traffic Congestion Issues

\$20.0 million has been allocated in FY2026–2027 for the following projects:

- Road Widening: Ratu Dovi Road
- New Bypass: Extension Street
- Road Enhancements: Ratu Sukuna Road



Future Road Planning: Feasibility & Design

\$4.6 million has been allocated in FY2026–2027 for feasibility and design studies to improve traffic flow and travel times.

- Delainavesi to Vesari
- Veikoba to Laqere
- Princess Road
- Naisoso to Navutu



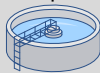
Rural Roads

Government is partnering with China on a \$300.0 million project to upgrade 82 kilometres of rural roads and construct 22 new bridges, providing safer access to markets, healthcare, and education for 61 villages and 15 schools in Vanua Levu.



Water & Wastewater

Government has allocated \$290.6 million in FY2026–2027 to Water Authority of Fiji to improve water and wastewater systems



Water Supply Upgrades:
\$81.4 million



Construction of New Water
Pump Station: **\$11.0 million**



ADB's Grant for Regional
Water Academy: **\$10.0 million**



Healthy Oceans and Water
Security Improvement
Project: **\$300.0 million**



Wastewater Infrastructure
Upgrades: **\$15.8million**



Kinoya Wastewater
Treatment Facility: **\$28.1
million**



Ministry of Rural & Maritime Development & Disaster Management

\$35.4 million is allocated in FY2026–2027 to support essential infrastructure including water, roads, bridges, sanitation, and rural housing.



**\$2.2
million**

Construction and Retrofitting
of Evacuation Centre



**\$2.9
million**

Rural & Outer
Island Programme



**\$1.3
million**

Self-help Project
Grants

Health and Medical Services



Ministry of Health

\$476.9 million has been allocated in FY2026–2027 to the Ministry of Health and Medical Services.

- \$8.0 million for the CWM Hospital Redevelopment Project
- \$36.9 million for the Pacific Health Islands Transformation (PHIT)
- \$120.0 million for Health Public Private Partnership
- \$4.7 million for Kidney Dialysis Service
- \$3.5 million grant for Sai Prema Hospital
- \$5.2 million for upgrade of health facilities (\$3.9 million for urban hospitals and \$1.3 million for sub-divisional health centres & nursing stations)

Education



Ministry of Education

\$708.3 million is allocated to the Ministry of Education in FY2026–2027.

Free education grants include:



Early
Childhood
Education:
\$3.0 million



Primary
Education: **\$30.3
million**



Secondary
Education:
\$30.5 million

Student support continues, including:



Transport Assistance to
Eligible Students: **\$54.0
million**



\$200 Back-to-
School Assistance:
\$40.0 million



Tertiary Scholarships Scheme

\$160.0 million has been allocated to the Tertiary Scholarships and Loans Service (TSLs) for FY2026–2027.

National Distinction
Scholarship (Local):
\$30.6 million



National Achievement
Scholarship (Higher
Education): **\$76.7 million**



National Distinction
Scholarship (Overseas):
\$11.7 million



Rural/Remote & Maritime
Higher Education Scheme:
\$2.2 million



National Achievement
Scholarship (Skills
Qualification): **\$24.9 million**



Hardship Assistance
Scheme: **\$10.8 million**



Social Protection



\$183.9 million has been allocated for social protection programmes.

Family Assistance Scheme: **\$38.3 million**



Allowance for Persons with Disability: **\$18.5 million**



Child Protection Allowance: **\$18.4 million**



Transport Assistance Scheme: **\$22.0 million**



Social Pension Scheme: **\$86.2 million**



Food Allowance for Rural Pregnant Mothers: **\$0.5 million**



FNPF Pensioners: **\$4.0 million**



Housing



Housing Programme

- \$10.0 million is allocated for the formalisation of informal settlements
- \$1.3 million for relocation and resettlement of displaced households
- \$0.5 million for the Habitat for Humanity Greenfield project
- \$3.1 million for the First Home Ownership Assistance Programme



Termite Control Assistance Programme

\$2.9 million is allocated in the 2026–2027 Budget for the termite subsidy and national termite control assistance programme.

National Security



Republic of Fiji Military Forces

\$152.6 million is provided to RFMF in FY2026–2027 which includes the following targeted budget allocations:

- \$1.5 million for a Maritime Essential Service Centre.
- \$2.5 million for construction of a Joint Logistics Command Warehouse at Bayview Heights.



Fiji Police Force

\$226.5 million is provided to the Fiji Police Force in FY2026–2027 to maintain law and order.

- \$1.5 million is provided for specialized drug enforcement operations.



Measures to Mitigate HIV Epidemic

\$11.9 million is allocated in the 2026–2027 Budget of which \$5.4 million is provided by NZMFAT to address the HIV epidemic.

Resource Based Sectors



Ministry of Agriculture, Waterways & Sugar

\$221.0 million is allocated in FY2026-2027 to the Ministry of Agriculture, Waterways and Sugar for these major programmes:



Crop Research & Extension: **\$46.0 million**



Farm Mechanisation & Commercial Farming: **\$5.0 million**



Committee for Better Utilisation of Land: **\$6.9 million**



Livestock Research and Extension Services: **\$20.0 million**



Agricultural Marketing Authority: **\$3.9 million**



Navuso Agriculture Technical Institute and Tutu Training Centre: **\$3.3 million**



Dairy & Beef Sector Development: **\$6.0 million**



Fertiliser & Weedicide Subsidy: **\$3.0 million**



Farm Access Road: **\$4.0 million**



Yaqona Farming Programme: **\$2.0 million**



Upgrade of Agricultural Offices & Quarters: **\$1.8 million**



Dalo Farming Programme: **\$1.0 million**



Waterways

\$23.0 million is provided for river dredging and waterways management:



Drainage Board: **\$3.3 million**



Land Drainage and Flood Protection: **\$3.2 million**



Watershed Management: **\$2.0 million**



Dredging of Major Rivers: **\$5.5 million**



Coastal Erosion Protection Works: **\$1.5 million**



Drainage for Rural Residential Areas & Farmland: **\$3.0 million**



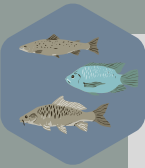
Nadi Flood Alleviation Project: **\$3.0 million**



Sugar

\$96.3 million has been allocated in FY2026-2027 to support the sugar industry in the following programmes:

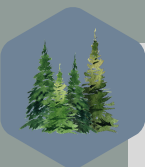
- Cane Top-up Payments – \$41.6 million
- Industry Assistance in form of: Fertilizer subsidy, Cartage Subsidy, Cane Access Road Programme, and Cane Planting Grant – \$29.7 million
- FSC Loan Repayments – \$18.0 million



Ministry of Fisheries

\$28.4 million is allocated in FY2026–2027 to the Ministry of Fisheries, which includes some major programmes listed below:

- Upgrade of Offices and Quarters – \$2.0 million
- Tuna Development Fund – \$5.0 million
- Construction of Koro Fisheries Station – \$0.7 million
- Establishment of Matakunea Fisheries Station – \$0.3 million
- Commercial Aquaculture Development Grant – \$0.7 million



Ministry of Forestry

\$25.7 million has been allocated in FY2026–2027 to the Ministry of Forestry.



Commercial
Maritime Pine
Subsidy: **\$2.5 million**



Fiji Pine Trust
Extension:
\$3.7 million



Maritime Pine
Development (Cicia,
Gau and Kadavu):
\$1.5 million

Empowering Communities



Ministry of iTaukei Affairs

The Ministry of iTaukei Affairs is allocated \$33.1 million in FY2026–2027.

- Operating grant for the Provincial Councils – \$7.2 million
- iTaukei Affairs Board operating grant – \$3.2 million
- iTaukei Resource Owners Support and Development Fund – \$3.8 million
- Turaga-Ni-Koro allowance – \$2.8 million
- Mata ni Tikina allowance – \$0.6 million
- Village Improvement Scheme – \$1.3 million
- Centre for Appropriate Technology and Development operating & capital Grant – \$2.9 million

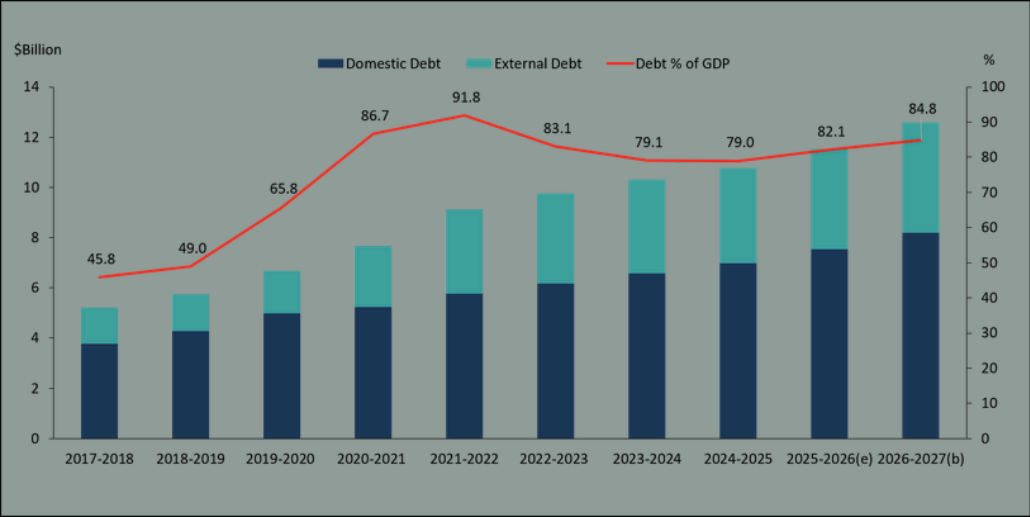


Multi-Ethnic Affairs

The Ministry of Multi-Ethnic Affairs is allocated \$15.2 million.

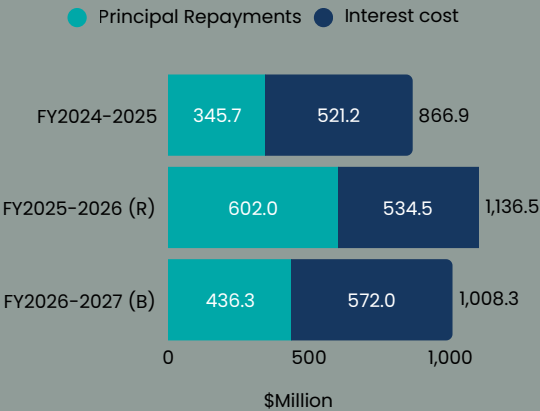
Government Debt

As of July 2025, Fiji’s total government debt stood at \$10.8 billion (79.0% of GDP) and is projected to rise to \$11.5 billion (82.1% of GDP) by July 2026. The debt is made up of 65.3% domestic and 34.7% external borrowing. By July 2027, Government Debt is projected to rise to \$12.6 billion (84.8% of GDP).



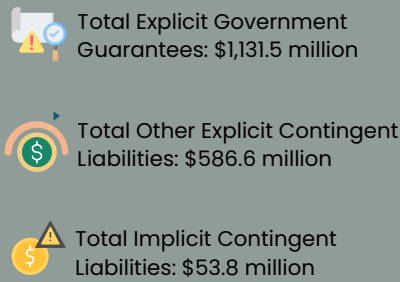
Debt Servicing

Debt servicing comprises of principal repayments and interest costs.



Contingent Liabilities

As of April 2026, total contingent liabilities stood at \$1.8 billion or 12.6% of GDP:

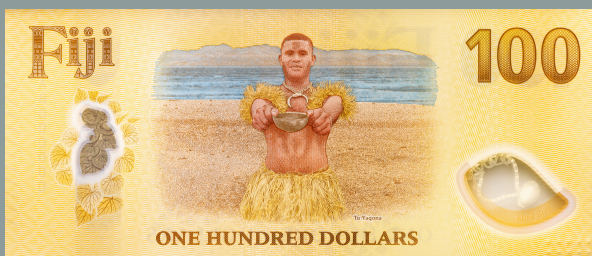
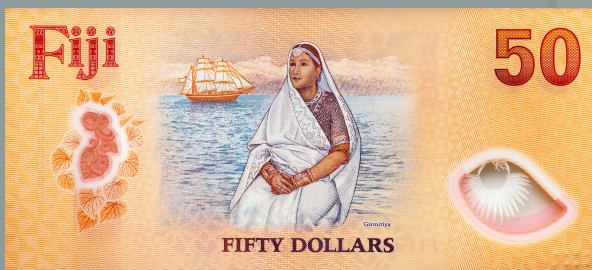
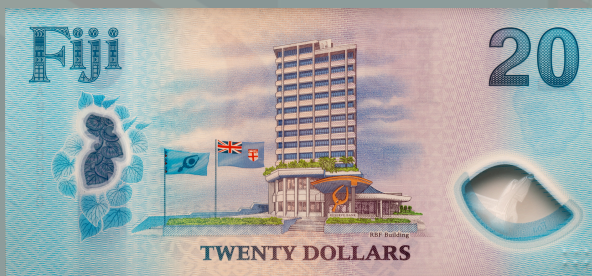
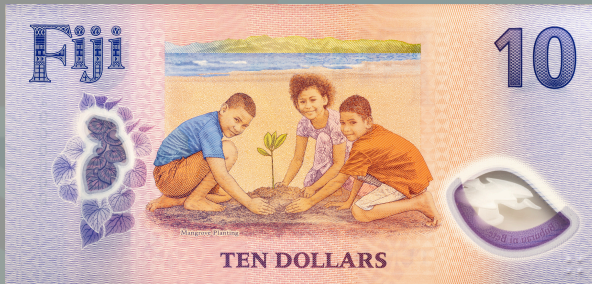


Medium–Term Fiscal Framework

\$Million	2026–2027 Budget	2027–2028 Budget	2028–2029 Budget
Revenue	3,824.3	3,959.9	4,151.2
As a % of GDP	25.8	25.3	25.1
Tax	3,306.1	3,508.2	3,685.9
Non-Tax	518.1	451.7	465.3
Total Expenditure	4,869.8	4,970.7	5,134.7
As a % of GDP	32.8	31.8	31.1
Net Deficit	-1,045.5	-1,010.8	-983.5
As a % of GDP	-7.0	-6.5	-6.0
Total Debt	12,583.8	13,594.7	14,578.2
As a % of GDP	84.8	86.9	88.3
Nominal GDP	14,833.5	15,649.3	16,510.1

Fiscal Risks

Potential Fiscal impact % of GDP	High (>1%)		Macroeconomic Risks, Government Assets and Liabilities, Public Private Partnerships, Government Guarantees, Environmental Risks and Public Investment	Public Corporations
	Medium (>0.2%<1%)		Specific Revenues	
	Low (<0.2%)			
		Remote (>10%)	Possible (10%><50%)	Probable (>50%)
Likelihood of Realization				



Access the full 2026–2027 Budget here: