



Flash Report

26 February 2026

Issue 3-2026

Reserve Bank of Fiji – Exchange Control Guidelines

The Reserve Bank of Fiji (RBF) issued updated exchange control guidelines effective from 1 January 2026. A copy of the guidelines is attached.

Some highlights of the changes in the guidelines:

- Requirement for TIN letter or FRCS Joint Card as documentary requirements where applicable;
- Offshore investment by individuals and non-corporate business entities are suspended which includes the acquisition of virtual assets or any assets held offshore, opening an offshore bank account or foreign currency account, or holding an offshore digital wallet/ bank account;
- Credit (and Debit) cards that have breached the delegated limited three times will be suspended for 12 months;
- Increase in forward foreign exchange cover - individual commercial banks allowed to write net forward sales contracts up to \$70m.

This is not an exhaustive list of changes. Please refer to the attached for the detailed exchange control guidelines.

Contact your KPMG client service personnel or member of our Business & Tax Advisory team for further information, or assistance in respect of the above.

Connect

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