



Flash Report

1 June 2026

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FNPF Amnesty Period for Contribution Debt

This flash report highlights the recent [announcement](#) by the Fiji National Provident Fund (FNPF) in relation to the introduction of an amnesty period for outstanding and unpaid FNPF contributions.

Amnesty period

FNPF has introduced a special amnesty period from 15 May 2026 to 31 October 2026 to support employers in settling outstanding contribution debts.

The amnesty applies to historical unpaid contributions owed up to November 2024.

Waiver of penalties

As part of the amnesty, all penalties on outstanding contributions will be fully waived.

This allows employers to clear their arrears without the additional financial burden of accrued fines.

FNPF has indicated that this initiative is intended to support compliance while providing employers with an opportunity to regularise historical obligations.

Compliance expectations

FNPF has encouraged employers to engage early during the amnesty period and work with the Fund to resolve outstanding contribution issues.

Employers who remain non-compliant after the amnesty period may be subject to recovery and enforcement action under the applicable laws.

FNPF has reiterated that timely payment of contributions is critical to safeguarding members' retirement savings.

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

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