



Flash Report

14 August 2026

Issue 9-2026

Provisional Tax filing changes

This flash report highlights the changes to the Provisional Tax periodic summary reporting requirements announced as part of the 2026/27 Fiji Budget on 26 June 2026.

Effective from 1 August 2026, persons required to file a Provisional Tax summary must include details of **all contractors engaged** during the period including those who hold a valid Certificate of Exemption (**COE**).

The Provisional Tax monthly summary must now include:

- the gross amount paid to each contractor;
- COE number (if applicable); and
- withholding tax (if deducted) from the payments made.

This amendment broadens the existing reporting requirements by requiring the disclosure of payments made to all contractors, regardless of whether the contractor holds a valid COE.

This means from 1 August 2026, taxpayers who make payments to contractors (including professional service providers and others who have valid COEs) will need to ensure their systems and records capture all contractor payments so that the required details can be disclosed in the Provisional Tax periodic summary for the month of August 2026 onwards.

For those unfamiliar with the Provisional Tax periodic summary filings on TPOS, both the details of the service contracts and the payments made against such contracts are required to be disclosed in the monthly filing.

Each Provisional Tax periodic summary is due for filing, and the related tax is due for payment, by the last day of the month following the month of payment for the services and deduction of contractor's provisional tax.

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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