



Flash Report

27 August 2026

Issue 10-2026

Tourism Services Tax updates and registration process

Further to our Flash Report Issue 8-2026 on the Tourism Services Tax (**TST**), the Fiji Government (via Facebook post on 25 August 2026) has clarified that the transition arrangements for bookings made on or after 1 September 2026. Bookings made before 1 September 2026 will not be subject to TST, even where the tourism service is provided on or after that date. We are awaiting the updated guidance setting out the detailed application of the transition arrangements and will issue a flash report once these are available.

The Fiji Revenue and Customs Service (**FRCS**) has also issued instructions for businesses required to register for TST through the Taxpayer Online Service (**TPOS**) Portal. TST registration through TPOS will be available from 1 September 2026.

Recap

TST applies at a rate of 5 percent to specified tourism services provided by a business with annual gross turnover exceeding FJD 2 million. The tax is payable by the recipient of the tourism service and is collected and remitted by the relevant accountable representative.

Businesses should assess whether the services they provide fall within the categories specified in the TST legislation and whether the turnover threshold is met when considering their registration obligations.

Registration process

Businesses required to register for TST can do so through TPOS by following the steps below.

Step 1: Access TPOS

Log in to the TPOS Portal, select the **Change of Circumstances** tile, then select **Registration for Tourism Service Tax (TST)**.

Step 2: Review instructions

Read the registration instructions carefully and acknowledge them by selecting the confirmation checkbox.

Step 3: Enter business details

Provide the following business details:

- Commencement date, being 1 September 2026
- Expected annual gross turnover from TST-applicable services

Step 4: Appoint an accountable representative

Enter the following details for the accountable representative:

- Taxpayer Identification Number (**TIN**)
- Date of birth
- Email address
- Official identification document

Step 5: Declare and submit

Complete the declaration, confirm that the information provided is correct and submit the registration through TPOS.

Next steps

Businesses that may be within the scope of TST should assess their registration obligations, review the FRCS registration instructions and ensure that the required business and accountable representative details are available before commencing registration through TPOS from 1 September 2026.

Businesses should also review their booking, invoicing, accounting and compliance processes before TST commences, including how bookings made before and on or after 1 September 2026 will be identified and treated under the transition arrangements.

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

Business & Tax Advisory

Lisa Apted
Nalin Kumar
Annie Yuen
Radika Raj
Zoë Yuen
Jonathan Fong
Natasa Dutt
Nandini Naidu

Nikita Kumar
Lavinia Lavemaau

FJ-FMsuvaoffice@kpmg.com.au
kpmg.com/fi/suva
kpmg.com/fi/nadi

Tel: +679 2298 000

home.kpmg/socialmedia



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