

**ACT NO. 18 OF 2021**

I assent.

J. K. KONROTE  
President

[30 July 2021]

**AN ACT****TO AMEND THE FIJI NATIONAL PROVIDENT FUND ACT 2011**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Fiji National Provident Fund (Budget Amendment) Act 2021.

(2) This Act comes into force on 1 August 2021 except for sections 3 and 4 which come into force on 1 January 2022.

(3) In this Act, the Fiji National Provident Fund Act 2011 is referred to as the “Principal Act”.

*Section 4 amended*

**2.** Section 4(1) of the Principal Act is amended in the definition of “entitlement event” in paragraph (a) by deleting “for this section” and substituting “, or any lesser age prescribed by regulations which may be subject to conditions prescribed by regulations”.

*Section 40A amended*

**3.** Section 40A of the Principal Act is amended by—

(a) in subsection (1), deleting “1 April 2020 to 31 December 2021” and substituting “1 January 2022 to 31 December 2022”; and

(b) in subsection (2)—

- (i) deleting “2021” and substituting “2022”; and
- (ii) deleting “31 January 2022” and substituting “31 January 2023”.

*Section 40B amended*

**4.** Section 40B(4) of the Principal Act is amended by deleting “10%” and substituting “12%”.

Passed by the Parliament of the Republic of Fiji this 30th day of July 2021.