

[LEGAL NOTICE NO. 35]

TAX ADMINISTRATION ACT 2009

Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2025

IN exercise of the powers conferred on me by section 118 of the Tax Administration Act 2009, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Tax Administration (Electronic Fiscal Device) (Amendment) Regulations 2025.

(2) These Regulations come into force on 1 January 2026.

Regulation 2 amended

2. Regulation 2(1) of the Tax Administration (Electronic Fiscal Device) Regulations 2017 is amended in the definition of “business” in paragraph (b), by deleting “\$100, 000” and substituting “\$50, 000”.

Made this 31st day of July 2025.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance