



## WHAT YOUR BUSINESS NEEDS TO KNOW

# MANDATORY VMS REGISTRATION

Following the 2025–2026 National Budget Announcement by Hon. Prof. Biman Prasad on 27 June 2025, the Fiji Revenue & Customs Service (FRCS) has issued an important clarification on VAT Monitoring System (VMS) registration requirements that may impact your business.

### What's New?

FRCS has confirmed that:

- VMS registration is now mandatory for businesses with an annual turnover of \$50,000 or more and operating under Phases 1 to 3 of the implementation schedule.
- The VAT threshold remains unchanged at \$100,000.

### VMS Implementation Timeline

Phase	Industries Affected	Registration Deadline
Phase 1	Supermarkets & Pharmacies	31st December 2025
Phase 2	Medical Centres, Travel Agencies, Accounting Firms, Law Firms, Hardware Companies	31st December 2025
Phase 3	To be announced in Government Gazette	TBA

**Note:** If your business is not listed in the phases but you wish to voluntarily comply, you may contact FRCS.

### Our Support to You:

Our team at Advice Point Solutions is here to help you:

- Determine if your business falls under the new VMS requirements
- Navigate the registration process with FRCS
- Stay compliant with VAT and VMS obligations

If you're unsure about how these changes apply to your business, feel free to reach out to us for tailored support.

contact us :

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