COMPANIES (AMENDMENT) REGULATIONS 2026

BENEFICIAL OWNERSHIP • TRANSPARENCY • COMPLIANCE

IMPORTANT STAKEHOLDER UPDATE
The Companies (Amendment) Regulations 2026 strengthen Fiji's beneficial ownership framework and clarify the information that may be required to identify the natural persons who ultimately own, control or benefit from interests in companies.

WHAT HAS CHANGED?

The amendments introduce a definition of “beneficial ownership interest” and replace Regulation 11 with updated beneficial ownership requirements.

01 WHO IS A BENEFICIAL OWNER?

A natural person who ultimately, directly or indirectly, owns or controls a security or other equity interest, or exercises ultimate effective control or is an ultimate beneficiary.

02 WHAT INFORMATION?

Full name and date of birth; nationality, country of residence and residential address; current government-issued photo identification; nature and extent of the interest; and the date the interest was created.

03 WHO MAY REQUIRE IT?

The Registrar of Companies or the Reserve Bank may require disclosure of beneficial ownership information, as applicable.

WHAT COUNTS AS EFFECTIVE CONTROL?

The Regulations clarify that “effective control” includes control through the capacity to make decisions about a company's financial and operating policies.

BENEFICIAL OWNERSHIP INFORMATION AT A GLANCE

✓	Full name and date of birth
✓	Nationality, country of residence and residential address
✓	Current government-issued photo identification
✓	Nature and extent of the beneficial ownership interest
✓	Date on which the beneficial ownership interest was created

WHAT SHOULD STAKEHOLDERS DO NOW?

• Review company ownership and control structures.
• Ensure beneficial ownership records are accurate and current.
• Be prepared to provide the required information when lawfully requested.
• Professional advisers should review their due diligence and record-keeping processes.

Companies should be able to identify the natural persons who ultimately own, control or benefit from the company.

WHY IT MATTERS

The amendments support greater corporate transparency and accountability and strengthen Fiji's ability to identify the individuals who ultimately own or control companies. Stakeholder cooperation is essential to maintaining the integrity of Fiji's corporate sector.