GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 18 **FRIDAY, 8th MAY** **2026**

[LEGAL NOTICE NO. 53]

COMPANIES ACT 2015

Companies (Amendment) Regulations 2026

IN exercise of the powers conferred on me by section 713 of the Companies Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Companies (Amendment) Regulations 2026.

(2) These Regulations come into force on the date of publication in the Gazette.

(3) In these Regulations, the Companies Regulations 2015 is referred to as the "Principal Regulations".

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended after the definition of "Act" by inserting the following new definition—

""beneficial ownership interest" means a natural person who—

(a) ultimately, directly or indirectly, owns or controls a security or other equity interest in a company; or

(b) exercises ultimate effective control directly or indirectly over a legal person or arrangement affecting a security or other equity interest or is an ultimate beneficiary of a security or other interest in a company,

and "beneficial owner" is to be construed accordingly;".

Regulation 11 amended

3. The Principal Regulations are amended by deleting regulation 11 and substituting the following—

"*Beneficial ownership*

11. —(1) In this regulation—

"beneficial ownership information" means—

(a) full name and date of birth;

(b) nationality, country of residence and residential address;

(c) a current government-issued photo identification;

(d) a description of the nature and extent of the beneficial ownership interest;

(e) the date on which the beneficial ownership interest was created; and

"effective control" includes control through capacity to make decision about financial and operating policies.

(2) The Registrar or the Reserve Bank may require a person to disclose to the Registrar or the Reserve Bank, as the case may be, beneficial ownership information of any person entitled to the beneficial ownership interest of a security or other equity interest in a company.".

Made this 5th day of May 2026.

S. D. TURAGA
Minister for Justice

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