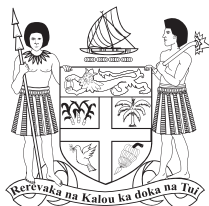


ACT NO. 8 OF 2014

I assent.

E. NAILATIKAU
President

[15 December 2014]

AN ACT**TO AMEND THE CUSTOMS ACT 1986**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1. This Act may be cited as the Customs (Budget Amendment) Act 2014 and shall come into force on 21st November, 2014.

(2) The Customs Act 1986 shall be referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended by inserting the following new definition—
““process” means substantial transformation;”

Section 95 amended

3. Section 95 of the Principal Act is amended by inserting “, penalty” after the word “charge” wherever it appears in the section.

New section 95E inserted

4. The Principal Act is amended by inserting the following new section after section 95D—

“Administrative Summons

95E.—(1) For the purposes of administering any customs laws, the Comptroller may by notice in writing, require any person to—

- (a) furnish such information as the Comptroller may require;
- (b) attend and give evidence; or
- (c) produce all accounts, documents and records, inclusive of electronic documents and records, which are in the custody of or under the control of the person, and which relate to that person’s or any other person’s customs affairs.

(2) Notwithstanding the provisions of subsection (1), the person to whom subsection (1) applies, may have access to legal advice and representation.

(3) Where a notice is served under subsection (1)(c), it shall be sufficient if such accounts, documents or records are clearly described in the notice with reasonable certainty.

(4) The Certificate of Service signed by the person serving the notice shall be conclusive evidence of the facts stated therein.

(5) The Comptroller may require that the information or evidence referred to in subsection (1) be—

- (a) given on oath, verbally or in writing, and for that purpose, the Comptroller may administer the oath; or
- (b) verified by a statutory declaration or otherwise.

(6) This section shall have effect notwithstanding any—

- (a) other law relating to privilege or the public interest with respect to the provision or supply of information, or the production of any property, account, document or record, inclusive of that which is stored electronically; or
- (b) contractual duty of confidentiality.

(7) The Minister may prescribe scales of expenses allowable to persons required to attend and give evidence under this section by way of Regulations.”

Section 101A amended

5. Section 101A of the Principal Act is amended in subsection (1) by inserting—

- (a) “or audit” after “investigation”; and
- (b) “for and recover” after “demand”.

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.