



## Fiji Revenue and Customs (Budget Amendment) Bill 2017

Bill No. 31 of 2017

### Introduction

Fiji Revenue and Customs Authority (FRCA) is a statutory authority that is governed by a Board and administered by a Chief Executive together with more than 800 staff. FRCA's role is to collect taxes and duties on behalf of government, provide advice on tax and customs matters, facilitate trade and travel and protect the customs border.

### Objectives, scope and intent of the Bill

The main objective of the Fiji Revenue and Customs (Budget Amendment) Bill 2017 ('**Bill**') is to amend the *Fiji Revenue and Customs Act 1998* ('**Principal Act**') in accordance with the 2017-2018 Budget.

### Bill Summary of provisions

The Bill seeks to amend the act for the following purposes:

- a) to allow the Fiji Revenue and Customs Authority ("Authority") to issues policies and procedures relating to the recruitment, conduct and discipline of its staff;
- b) to appoint enforcement officers to ensure compliance with revenue and customs laws;
- c) to amend Schedule 1 to the Act to include five additional Acts which the FRCA primarily administers and enforces;
- d) to include the Fiji Commerce Commission under section 52 of the Act to allow for information sharing between the Authority and the Commission; and
- e) to change the name of the Authority to "**Fiji Revenue and Customs Service**".

**Clause 1** of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 August 2017.

**Clause 2 and 3** of the Bill amend sections 17(2) and 28 of the Bill. Section 28 will be deleted and new provisions for issuing policies and procedures related to discipline will be inserted. This new section will allow FRCA, upon the recommendation of the Chief Executive Officer, to set the conditions of employment. This will include:

- a) the appointment, promotion, transfer, suspension, retirement, retrenchment and termination of employees of the Service;
- b) job descriptions, job classifications, employer and employee duties, privileges, responsibilities, performance criteria and performance assessment;
- c) the remuneration and conditions of employment within the Service;
- d) a code of conduct for the employees of the Service;
- e) disciplinary offences and procedures;
- f) the imposition of penalties for disciplinary breaches;



- g) matters guaranteeing the equal opportunity and treatment of all employees of the Service; and
- h) issues relating to the welfare and safe work practices and the assurance of a safe and healthy working environment under the Health and Safety at Work Act 1996.

**Clause 4** amends section 52(4) of the Act to include the Fiji Commerce Commission as an organisation with whom the Authority can share information. It also strengthens the penalty for those who contravene the rules set out in this section. The fine is increased from \$10,000 to \$25,000 and the term of imprisonment is increased from ‘a term not exceeding 12 months’ to ‘a term not exceeding 10 years’.

**Clause 5** of the Bill provides for the appointment of enforcement officers for the purposes of monitoring and ensuring compliance with the reductions in rates, duties and concessions offered by the Fijian Government. The Minister may apply restrictions or conditions on the appointment as they see fit. An enforcement officer must produce evidence of their authority when required and the names of people appointed under this section must feature in the Gazette.

**Clause 6** of the Bill amends Schedule 1 to the Act to include five additional Acts which the FRCA primarily administers and enforces. This includes:

- *Water Resources Tax 2008*
- *Environment and Climate Adaptation Levy Act 2015*
- *Tertiary Scholarship and Loans Act 2014*
- *Airport Departure Tax Act 1986*
- *Service Turnover Tax Act 2012*

**Clause 7** reflects the name change from ‘Fiji Revenue and Customs Authority’ to ‘**Fiji Revenue and Customs Service**’ in this and all related legislation.

### Gender analysis

As the amendment Bill relates solely to the administration of FRCA it does not have any disproportionate impact on women and men.

#### Disclaimer

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