

**ACT NO. 18 OF 2020**

I assent.

J. K. KONROTE  
President

[31 July 2020]

**AN ACT**

TO AMEND THE ENVIRONMENT AND CLIMATE  
ADAPTATION LEVY ACT 2015

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Environment and Climate Adaptation Levy (Budget Amendment) Act 2020.

(2) This Act comes into force on 1 August 2020.

(3) In this Act, the Environment and Climate Adaptation Levy Act 2015 is referred to as the “Principal Act”.

*Section 2 amended*

**2.** Section 2 of the Principal Act is amended by—

- (a) in the definition of “Environment and Climate Adaptation Levy”, deleting “10%” and substituting “5%”; and
- (b) in the definition of “prescribed service”, deleting “\$1.25 million” and substituting “\$3 million”.

*Section 3 amended*

3. Section 3(1) of the Principal Act is amended by deleting “10%” and substituting “5%”.

*Section 5 amended*

4. Section 5 of the Principal Act is amended by—

(a) deleting subsection (6) and substituting the following—

“(6) Any person who, in the course of carrying out the prescribed service, has reasonable grounds to believe that his or her annual gross turnover—

(a) on or after 1 January 2016 and before 1 August 2020, exceeded \$1.25 million; or

(b) on or after 1 August 2020, will exceed \$3 million,  
must register with or be deemed registered by the CEO.”; and

(b) in subsection (7) after “million” wherever it appears, inserting “or \$3 million, as applicable”.

*Section 8 amended*

5. Section 8(1) of the Principal Act is amended by deleting “10%” and substituting “5%”.

*Section 9B inserted*

6. The Principal Act is amended after section 9A by inserting the following new section—

*“Drawback allowed on re-export*

9B.—(1) Where goods have been imported from a foreign port and are then exported to a foreign port or as ship’s stores without having been subjected to any process in Fiji, an amount not exceeding the Environment and Climate Adaptation Levy paid in respect of the importation of the goods may be repaid as drawback if the following conditions are complied with—

(a) the goods must be identified to the satisfaction of the CEO with the original import invoice and with the entry for the payment of the Environment and Climate Adaptation Levy in Fiji;

(b) the re-exportation must be made within one year from the time of importation or the date of clearance from a bonded warehouse or within such further period as the CEO may, in special circumstances, approve;

(c) the claim for drawback must not be less than \$50 in respect of any one commodity entered as a separate item on the original entry; and

(d) the claim for drawback must be established at the time of the re-export, and payment must be demanded within one month from the date of

the entry for shipment or within such further period as the CEO may, in special circumstances, approve, provided that no drawback may be payable on any damaged goods or on any goods that are not in all respects in as good and sound condition as when imported or removed from a bonded warehouse.

(2) No payment of drawback is to be made until the aircraft or ship carrying the goods has left Fiji.”.

*Section 10 amended*

7. Section 10 of the Principal Act is amended by deleting “10%” and substituting “5%”.

*Schedule 2 amended*

8. Schedule 2 to the Principal Act is amended in column 2 of the table by—

- (a) in row 2 after “column 2(iii)”, inserting “, 232, 284, 285”;
- (b) in row 3 after “column 2(iii)”, inserting “, 232, 284, 285”;
- (c) in row 4 after “column 2(iii)”, inserting “, 232, 284, 285”;
- (d) in row 5, deleting “Exemption” and substituting the following—

“Exemptions:

Goods procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2(iii), 232, 284 and 285 of Schedule 2, Part 3 to the Customs Tariff Act 1986.”; and

- (e) in rows 6 to 17, inserting the following—

“Exemptions:

Goods procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2(iii), 232, 284 and 285 of Schedule 2, Part 3 to the Customs Tariff Act 1986.”.

Passed by the Parliament of the Republic of Fiji this 31st day of July 2020.