

BILL NO. 36 OF 2016

A BILL

FOR AN ACT TO AMEND THE FIJI REVENUE AND CUSTOMS AUTHORITY ACT 1998

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Fiji Revenue and Customs Authority (Budget Amendment) Act 2016.

(2) This Act comes into force on 1 August 2016.

Section 42 amended

2. Section 42 of the Fiji Revenue and Customs Authority Act 1998 is amended by deleting “the 1st day of January to the 31st day of December” and substituting “1 August to 31 July”.

New section 52A inserted

3. The Fiji Revenue and Customs Authority Act 1998 is amended by inserting the following new section after section 52—

“Publication of information in the public interest

52A.—(1) Notwithstanding section 52 and subject to subsection (2), the Authority may publish information, including but not limited to the following—

- (a) description of the goods;
- (b) value for duty of the goods imported into Fiji;
- (c) landing costs of the goods;
- (d) taxes or duties applicable to the goods; or
- (e) selling price of the goods.

(2) The Minister may by order prescribe, but only after taking into account the public interest and with the approval of Cabinet, the goods in relation to which the information must be published by the Authority under subsection (1).”

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June 2016

**FIJI REVENUE AND CUSTOMS AUTHORITY
(BUDGET AMENDMENT) BILL 2016**

EXPLANATORY NOTE

(This note is not part of the Bill and is only intended to indicate its general effect)

1.0 BACKGROUND

1.1 This Bill seeks to amend the Fiji Revenue and Customs Authority Act 1998 ('Act').

2.0 CLAUSES

2.1 Clause 1 of the Bill provides the short title and the commencement provisions.

2.2 Clause 2 of the Bill amends the Act by deleting "the 1st day of January to the 31st day of December" and substituting "1 August to 31 July" to ensure that the financial year of the Fiji Revenue and Customs Authority aligns with the financial year of Government.

2.3 **Clause 3 of the Bill amends the Act by inserting a new section after section 52 to allow the Fiji Revenue and Customs Authority to publish information which is in the public interest.**

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM
Attorney-General