

ACT NO. 38 OF 2017

I assent.

J. K. KONROTE
President

[14 July 2017]

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 2017.

(2) This Act comes into force on 1 August 2017.

(3) In this Act, the Fiji Revenue and Customs Authority Act 1998 is referred to as the “Principal Act”.

Section 17 amended

2. Section 17(2) of the Principal Act is amended by deleting “the provisions of the Fiji Revenue and Customs Authority (Conduct and Discipline) Regulations 2002” and substituting “policies and procedures issued in accordance with section 28”.

Section 28 amended

3. The Principal Act is amended by deleting section 28 and substituting the following provision—

“Policies and procedures by the Service

28.—(1) Upon the recommendation of the Chief Executive Officer, the Service may endorse policies and procedures relating to employees of the Service and such policies and procedures shall constitute the conditions of employment of the employees of the Service.

(2) The policies and procedures referred to in subsection (1) shall relate to—

- (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.”.

Section 52 amended

4. Section 52 of the Principal Act is amended by—

(a) in subsection (4)—

- (i) in paragraph (h) deleting “.” and substituting “; and”; and
- (ii) after paragraph (h) inserting the following new paragraph—

“(i) the Fiji Commerce Commission established under the Commerce Commission Act 2010, only to the extent necessary for the performance of the functions of the Commission and for carrying into effect the provisions of any law listed in Schedule 1 or to institute prosecution for an offence under any law provided for under Schedule 1.” ; and

(b) in subsection (9)—

- (i) deleting “\$10,000” and substituting “\$25,000”; and
- (ii) deleting “12 months” and substituting “10 years”.

New section 52B inserted

5. The Principal Act is amended after section 52A by inserting the following new section—

“Enforcement officers

52B.—(1) The Minister may, from time to time, by written notice appoint enforcement officers to exercise any powers rendered to the Chief Executive Officer, Comptroller or any other officer appointed under any of the laws listed under Schedule 1.

(2) A written notice issued under subsection (1) may be made to a specified person, committee or unit or to the holder for the time being of a specified office or to the holders of offices of a specified class.

(3) An appointment made under this section may be made subject to such restrictions and conditions as the Minister thinks fit, and may be made either generally or in relation to any particular case or class of cases.

(4) Any person, committee or unit purporting to exercise any power by virtue of an appointment under this section must, when required to do so, produce evidence of authority to exercise the power.

(5) The Minister shall by notice in the Gazette publish the name of a person or names of persons appointed under this section.”.

Schedule 1 amended

6. Schedule 1 to the Principal Act is amended after paragraph 9 by inserting the following new paragraphs—

- “10 Water Resource Tax Act 2008
- 11 Environment and Climate Adaptation Levy Act 2015
- 12 Tertiary Scholarship and Loans Act 2014
- 13 Airport Departure Tax Act 1986
- 14 Service Turnover Tax Act 2012”.

Consequential amendments

7.—(1) All written laws, all State documents of any nature whatsoever (including the titles of any written law) are amended by deleting “Fiji Revenue and Customs Authority” wherever it appears and substituting “Fiji Revenue and Customs Service”, unless the context otherwise requires.

(2) All State documents of any nature whatsoever and all written laws and subsidiary legislation (including the titles of any written law) are amended by deleting “Authority” wherever it appears and substituting “Service”, unless the context otherwise requires.

256 *Fiji Revenue and Customs Authority (Budget Amendment)*—38 of 2017

(3) All written laws and all State documents of any nature whatsoever (including the titles of any written law) are amended by deleting “FRCA” and substituting “FRCS” wherever it appears, unless the context otherwise requires.

(4) Section 1A of the Principal Act is repealed.

(5) The Fiji Revenue and Customs Authority (Conduct and Discipline) Regulations 2002 is repealed.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2017.