

BILL NO. 33 OF 2015

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 2015 and shall come into force on 1 January 2016.

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

New section inserted

2. The Principal Act is amended by inserting the following new provisions after section 51—

“Protection of informers

51A.—(1) This section applies to this Act and any other written law under which a tax, tariff, fee, duty or levy is imposed, if responsibility for the general administration of that tax, tariff, fee, duty or levy is conferred upon the Chief Executive Officer.

2 *Fiji Revenue and Customs Authority (Budget Amendment)— of 2015*

(2) Subject to subsection (4), any person involved in any proceedings or investigation with regard to the laws referred to in subsection (1) must not—

- (a) disclose the name or address of any informer who has given information with respect to an offence against any law referred to in subsection (1); or
- (b) answer any question if the answer would lead, or would tend to lead, to the discovery of the name, address or identity of such informer, and the informer is not a witness in the proceedings.

(3) If any record which is in evidence or liable to inspection in any proceedings or investigation contains an entry in which any such informer is named or described or which might lead to his or her discovery, the court must cause all such entries to be concealed from view or to be obliterated so far as may be necessary to protect the information or such person from discovery.

(4) If in any proceedings before the court under the laws referred to in subsection (1), the court, after full enquiry into the case, is satisfied that an informer wilfully made a material statement which the informer knew to be false or did not believe to be true, the court may permit enquiry and require full disclosure concerning the informer.

(5) If in any other proceedings the court is of the opinion that justice cannot be fully done between the parties without disclosure of the name of an informer or another person who assisted in any investigation or the proceedings under the laws referred to in subsection (1), the court may permit enquiry and require full disclosure concerning the informer.

Rewards for informers

51B. The Chief Executive Officer with the approval of the Authority, may upon the recovery of any tax, tariff, fee, duty or levy short fall or short payment, award a payment as may be prescribed by Regulations to any person through whose information or evidence the short fall or short payment has been recovered.”

*Office of the Attorney-General
Suvavou House
Suva*

November 2015

**FIJI REVENUE AND CUSTOMS AUTHORITY
(BUDGET AMENDMENT) BILL 2015**

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 (**‘Principal Act’**).

2.0 CLAUSES

Clause 1 Provides for the short title and the commencement provision.

Clause 2 The Principal Act is amended by including sections 51A and 51B which are new provisions which cater for the protection and reward of whistle blowers or informers.

Section 51A will provide for the protection of the informer by disallowing the disclosure of the informer’s name or address in any proceedings or investigations, unless the informer is a witness in the proceedings.

Additionally, the amendment in section 51B allows the Chief Executive Officer of Fiji Revenue and Customs Authority with the approval of the Fiji Revenue and Customs Authority to award a payment as may be prescribed by Regulations to an informer through whose information or evidence the short fall or short payment has been recovered.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General