



## Bill Summary

# Fiji Revenue and Customs Authority (Budget Amendment) Bill 2016

Bill No. 36 of 2016

## Objectives, scope and intent of the Bill

The Bill amends the *Fiji Revenue and Customs Authority Act 1998* to ensure that the Act is aligned with the Government's new financial year i.e. 1<sup>st</sup> August to 31<sup>st</sup> July.

## Summary of provisions

### Short title and commencement

Clause 1 (1) – the Bill when it becomes an Act may be cited as the *Fiji Revenue and Customs Authority (Budget Amendment) Act 2016*.

Clause 1(2) – the Act comes into force on 1 August 2016.

### Section 42 amended

Clause 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”**.

## Gender analysis

The Bill does not have any disproportionate impact on women and men.

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