

ACT NO. 11 OF 2019

I assent.

J. K. KONROTE
President

[24 June 2019]

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 2019.

(2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.

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

Section 6 amended

2. Section 6(2) of the Principal Act is amended by deleting “\$0.20” and substituting “\$0.50”.

Section 9A inserted

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

“Amendments to the Environment and Climate Adaptation Levy on imported goods

9A.—(1) Where a Bill for an Act is published which, if passed, would impose or alter the Environment and Climate Adaptation Levy on imported goods, the Fiji Revenue and Customs Service shall, with effect from that date of publication, or, if a later date is specified in the Bill, that later date, collect the levy under section 9 as if that Bill had been passed.

(2) If a Bill referred to in subsection (1) is not passed within 6 months of it being published or is passed with an amendment, the levy collected in excess of that authorised by this Act, or this Act as amended by that Bill as passed, shall be repaid to the importer and the repayment of the levy collected in excess of the authorised amount shall be a charge on the Consolidated Fund.

(3) No action shall lie against the Fiji Revenue and Customs Service for any action taken under subsection (1) to protect the revenue.”.

Schedule 2 amended

4. Schedule 2 to the Principal Act is amended in the table by inserting the following new items—

<p>“ New or used hybrid vehicles with engine capacity less than 1500cc</p>	<p>Exemptions and conditions: Vehicles used for public transportation, liquid petroleum gas, compressed natural gas, solar vehicles, electric vehicles, and vehicles procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2(iii) and 287 of Schedule 2, Part 3 to the Customs Tariff Act 1986 provided that any person or body exempted from paying the Environment and Climate Adaptation Levy under the above concession codes who at any time within 5 years from the date of importation or delivery from the warehouse of such vehicles, sells or disposes such vehicles to any non-entitled persons or bodies other than those specified under the above concession codes, shall be liable to pay the Environment and Climate Adaptation Levy on a <i>pro-rata</i> basis for the unused period of the vehicle.</p>
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<p>New or used hybrid vehicles with engine capacity of 1500cc to 3000cc</p>	<p>Exemptions and conditions: Vehicles used for public transportation, liquid petroleum gas, compressed natural gas, solar vehicles, electric vehicles, and vehicles procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2(iii) and 287 of Schedule 2, Part 3 to the Customs Tariff Act 1986 provided that any person or body exempted from paying the Environment and Climate Adaptation Levy under the above concession codes who at any time within 5 years from the date of importation or delivery from the warehouse of such vehicles, sells or disposes such vehicles to any non-entitled persons or bodies other than those specified under the above concession codes, shall be liable to pay the Environment and Climate Adaptation Levy on a <i>pro-rata</i> basis for the unused period of the vehicle.</p>
<p>Smart phones (high end mobile phones): Phones that have e-mail capability and inbuilt features that are found on a personal digital assistant or a computer</p>	<p>Exemption: Not applicable to phones which only have a Wireless Application Protocol (WAP) Browser.</p>
<p>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated</p>	
<p>Refrigerators and freezers</p>	
<p>Televisions</p>	
<p>Household and commercial laundry-type washing machines, including machines which both wash and dry</p>	

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Household and commercial clothes-dryers	
Dish washing machines	
Electric stoves	
Microwave ovens	
Electric lawn mowers	
Hair dryers	
Toasters	
Electric kettles	

Passed by the Parliament of the Republic of Fiji this 21st day of June 2019.