

BILL NO. 24 OF 2019

A BILL

FOR 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 (Amendment) (No. 2) Act 2019.

(2) This Act comes into force on 5 August 2019.

Schedule 2 amended

2. Schedule 2 to the Environment and Climate Adaptation Levy Act 2015 is amended in the table by—

- (a) in the first row, deleting “re-conditioned luxury” and substituting “used hybrid”; and
- (b) after “hybrid” wherever it appears, inserting “or non-hybrid”.

August 2019

**ENVIRONMENT AND CLIMATE ADAPTATION LEVY
(AMENDMENT) (NO. 2) BILL 2019**

EXPLANATORY NOTE

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

1.0 BACKGROUND

- 1.1 The Environment and Climate Adaptation Levy (Amendment) (No. 2) Bill 2019 (**‘Bill’**) seeks to amend the Environment and Climate Adaptation Levy Act 2015 (**‘Act’**) to levy the Environment and Climate Adaptation Levy (**‘Levy’**) on new or used non-hybrid vehicles.

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 5 August 2019.
- 2.2 Clause 2 of the Bill amends Schedule 2 to the Act in the table by deleting “re-conditioned luxury” and substituting “used hybrid” in the first row for clarity.
- 2.3 Clause 2 of the Bill also amends Schedule 2 to the Act in the table by inserting “or non-hybrid” after “hybrid” wherever it appears. This proposed amendment will ensure that the Levy is also paid for new or used non-hybrid vehicles.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General