

BILL NO. 4 OF 2021

A BILL

FOR AN ACT TO AMEND THE FIJI REVENUE AND CUSTOMS SERVICE 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 Service (Amendment) Act 2021.

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

Section 43 amended

2. Section 43(2) of the Fiji Revenue and Customs Service Act 1998 is amended by deleting “August” and substituting “March”.

June 2021

FIJI REVENUE AND CUSTOMS SERVICE (AMENDMENT) BILL 2021

EXPLANATORY NOTE

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

1.0 BACKGROUND

- 1.1 The Fiji Revenue and Customs Service (Budget Amendment) Act 2016 amended the Fiji Revenue and Customs Service Act 1998 (**‘Act’**) to align the financial year of the Fiji Revenue and Customs Service (**‘Service’**) with the financial year of the Government.
- 1.2 The financial year of the Service was changed from “1 January to 31 December” to “1 August to 31 July”.
- 1.3 Section 43 of the Act requires the Service to furnish the Minister with a half yearly report (**‘report’**) on its activities for the first half of each financial year by the end of August or on such later date as may be agreed between the Service and the Minister. However, due to an oversight, section 43 of the Act was not amended to correlate with the change to the new financial year.
- 1.4 Therefore, the Fiji Revenue and Customs Service (Amendment) Bill 2021 (**‘Bill’**) seeks to amend the Act to require the Service to furnish the Minister with a report on its activities for the first half of each financial year by the end of March rather than the end of August.

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 a date appointed by the Minister by notice in the Gazette.
- 2.2 Clause 2 of the Bill amends section 43(2) of the Act to require the Service to furnish the Minister with a report on its activities for the first half of each financial year by the end of March rather than the end of August.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General