

BILL NO. 12 OF 2022

A BILL

FOR AN ACT TO AMEND THE CUSTOMS ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

PART 1 — PRELIMINARY

Short title and commencement

1.—(1) This Act may be cited as the Customs (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 1 April 2022.

Section 92 amended

2. Section 92(14)(b) of the Customs Act 1986 is amended by deleting “25%” and substituting “15%”.

March 2022

CUSTOMS (REVISED BUDGET AMENDMENT) BILL 2022

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 Customs (Revised Budget Amendment) Bill 2022 (**‘Bill’**) seeks to amend the Customs Act 1986 (**‘Act’**) to address budgetary policy changes in the Revised 2021-2022 Budget.

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 1 April 2022.
- 2.2 Clause 2 of the Bill amends section 92(14)(b) of the Act to reduce the fine to which authorised economic operators are liable for failure to pay duty by the due date from 25% of the amount of duty unpaid at the due date for each month of default of payment to 15%.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General