

BILL NO. 31 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 (Budget Amendment) (No. 2) Act 2022.
- (2) This Act comes into force on 1 August 2022.
- (3) In this Act, the Customs Act 1986 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2(1) of the Principal Act is amended by—
 - (a) after the definition of “airport”, inserting the following new definition—
““approved form” means a form approved by the Comptroller;”;
 - and
 - (b) in the definition of “customs laws” after “1991”, inserting “, any other Act to be read together or as one with this Act”.

Section 64 amended

3. Section 64 of the Principal Act is amended after subsection (2) by inserting the following new subsection—

“(3) The Minister may prescribe offences for any breach of the regulations made under this section, including penalties for such offences not exceeding a fine of \$25,000 or imprisonment for a term not exceeding 10 years or both.”.

Section 148A amended

4. Section 148A of the Principal Act is amended by—

- (a) in subsection (2), deleting “, 147 and 148(3)” and substituting “and 147”; and
- (b) after subsection (3), inserting the following new subsections—

“(4) The Comptroller must make publicly available a list of freight forwarders.

(5) Any person who is, prior to 1 August 2022, engaged in the business of forwarding cargo onboard an aircraft or ship without a licence under subsection (1) must obtain a licence in accordance with subsection (1) on or before 31 August 2022.

(6) Subject to subsection (5), any person who engages in the business of forwarding cargo onboard an aircraft or ship without a licence under subsection (1) commits an offence and is liable on conviction to a fine not exceeding \$25,000 or imprisonment for a term not exceeding 10 years or both.”.

Section 173A amended

5. Section 173A of the Principal Act is amended by—

- (a) in subsection (1)—
 - (i) after “under this Act” wherever it appears, inserting “or any other customs laws”; and
 - (ii) after “decision of the Comptroller”, inserting “under any of the customs laws”; and
- (b) in subsection (2)—
 - (i) after “101A”, inserting “or section 25A of the Excise Act 1986”; and
 - (ii) after “exporter”, inserting “, manufacturer”.

Section 191 amended

6. Section 191(2)(a) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or imprisonment for a term not exceeding 10 years or both”.

July 2022

CUSTOMS (BUDGET AMENDMENT) (NO. 2) 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 (Budget Amendment) (No. 2) Bill 2022 (**‘Bill’**) seeks to amend the Customs Act 1986 (**‘Act’**) to address budgetary policy changes in the 2022-2023 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 August 2022.
- 2.2 Clause 2 of the Bill amends section 2(1) of the Act to insert a definition for the term “approved form” and to extend the definition of “customs laws” to any other principal legislation to be read together or as one with the Act.
- 2.3 Clause 3 of the Bill amends section 64 of the Act to empower the Minister responsible for finance to prescribe offences for any breach of the regulations made under that section, including penalties for such offences not exceeding a fine of \$25,000 or imprisonment for a term not exceeding 10 years or both.
- 2.4 Clause 4 of the Bill amends section 148A of the Act to provide that any person who engages in the business of forwarding cargo onboard an aircraft or ship without a licence under that section, commits an offence and is liable on conviction to a fine not exceeding \$25,000 or imprisonment for a term not exceeding 10 years or both. Clause 4 of the Bill also provides a transitional provision in relation to the licensing of freight forwarders and that the Comptroller must make publicly available a list of freight forwarders.
- 2.5 Clause 5 of the Bill amends section 173A of the Act to provide for the review of the Comptroller’s decisions under any of the customs laws.

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2.6 Clause 6 of the Bill amends section 191(2)(a) of the Act to empower the Minister responsible for finance to prescribe penalties not exceeding a fine of \$25,000 or imprisonment for a term not exceeding 10 years or both for any breach of the regulations made under that section.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General