

BILL NO. 12 OF 2023

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 (Budget Amendment) Act 2023.

(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 Fiji Revenue and Customs Service Act 1998 is referred to as the “Principal Act”.

Section 26A inserted

2. The Principal Act is amended after section 26 by inserting the following new section—

“Panel of valuers or other panels

26A. The Service may establish a panel of valuers or any other panel as and when required for the purposes of administering its functions under section 22.”.

Section 27 amended

3. Section 27(3) of the Principal Act is amended by deleting “absent from Fiji, or is temporarily unable to perform his or her duties for any other reason” and substituting “unable to perform his or her duties”.

June 2023

**FIJI REVENUE AND CUSTOMS SERVICE (BUDGET AMENDMENT) BILL
2023**

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 Fiji Revenue and Customs Service (Budget Amendment) Bill 2023 (**‘Bill’**) seeks to amend the Fiji Revenue and Customs Service Act 1998 (**‘Act’**) to empower the Fiji Revenue and Customs Service (**‘Service’**) to establish a panel of valuers. Furthermore, it seeks to amend the Act to remove the requirement to appoint an acting chief executive officer when the chief executive officer (**‘CEO’**) is temporarily out of the country.

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 or dates appointed by the Minister by notice in the Gazette.
- 2.2 Clause 2 of the Bill amends the Act by inserting section 26A which empowers or allows the Service to establish a panel of valuers or other panels to allow the Service to administer its functions as provided for under section 22 of the Act.
- 2.3 Clause 3 of the Bill amends section 27 of the Act to remove the requirement to appoint an acting CEO where the CEO is temporarily out of the country.

3.0 MINISTERIAL RESPONSIBILITY

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

S. TURAGA
Attorney-General