

ACT NO. 16 OF 2026

I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

AN ACT**TO AMEND THE CUSTOMS ACT 1986**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Customs (Budget Amendment) Act 2026.
- (2) This Act comes into force on 1 August 2026.
- (3) In this Act, the Customs Act 1986 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2 of the Principal Act is amended by—

- (a) deleting the definition of “agent” and substituting the following—

““agent” in relation to an aircraft or ship, includes a person who acts as an agent on behalf of a master or owner of an aircraft or ship, signs documents permitted by customs laws to be signed by the agent and submits documents, declarations, cargo manifest, crew manifest and passenger manifest to Customs in the prescribed manner, provided that the person is licensed under section 148 or 148A(1), as applicable;”;

- (b) deleting the definition of “freight forwarder” and substituting the following—

““freight forwarder” or “cargo agent” means a person or entity, licensed under section 148A and engaged in forwarding cargo onboard an aircraft or ship or an agent in Fiji for a freight forwarder based outside of Fiji;”;

- (c) in the definition of “warrant” after “payment;”, deleting “and”;
 (d) in the definition of “wharf” after “vessel;”, inserting “and”; and
 (e) after the definition of “wharf”, inserting the following new definition—

““yacht agent” means a person or entity who acts as an agent on behalf of a yacht owner or master, signs documents permitted by customs laws to be signed by the agent and submits documents, declarations, crew manifest and passenger manifest to Customs in the prescribed manner, provided that the person or entity is licensed under section 148.”.

Section 95 amended

- 3.** Section 95(1)(a) of the Principal Act is amended by deleting “one year” and substituting “5 years”.

Section 108A inserted

- 4.** The Principal Act is amended after section 108 by inserting the following new section—

“Power to question persons associated with imported, exported or excise goods

108A. A proper officer may question any of the following about any imported, exported or excise goods—

- (a) a person who is associated with imported, exported or excise goods;
 (b) a person employed by the licensee of a customs-controlled area that is licensed for any purpose under section 148 or 148A; or
 (c) any other person who is in a customs-controlled area for a purpose under section 6.”.

Section 114 amended

- 5.** Section 114 of the Principal Act is amended by—

- (a) after subsection (1), inserting the following new subsection—

“(1A) Where the Comptroller determines that goods or samples obtained under subsection (1)(a) or (b) are to be subjected to a chemical analysis test or any other test carried out by an independent testing body, the Service must make arrangements for the analysis or other test and the cost must be borne by the owner of the goods.”;

- (b) in subsection (2), deleting “subsection (1)” and substituting “subsections (1) and (1A)”;
- (c) in subsection (3), after “subsections (1)”, inserting “, (1A)”;
- (d) in subsection (4)—
 - (i) deleting “subsection (1)” and substituting “subsections (1) and (1A)”;
 - and
 - (ii) after “classification” inserting “or valuation”.

Section 137 amended

6. Section 137 of the Principal Act is amended by—

- (a) in paragraph (h) after “;” deleting “or”;
- (b) in paragraph (i) deleting “,” and substituting “; or”;
- (c) after paragraph (i), inserting the following new paragraph—

“(j) fails to produce documents or records required to be produced under any customs law,”.

Section 148 amended

7. Section 148 of the Principal Act is amended by—

- (a) in the heading after “shipping”, inserting “or yacht”;
- (b) in subsection (1) after “shipping”, inserting “or yacht”;
- (c) after subsection (1), inserting the following new subsection—

“(1A) Notwithstanding subsection (1), a yacht agent licence issued under this section does not authorise the licence holder to clear cargo vessel.”; and
- (d) in subsection (3) after “shipping”, inserting “or yacht” wherever it appears.

Section 148A amended

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

- (a) in the heading after “freight forwarders”, inserting “and cargo agents”;
- (b) in subsection (1) after “freight forwarders”, inserting “or cargo agents”;
- (c) in subsection (3) after “freight forwarders”, inserting “and cargo agents” wherever it appears;
- (d) in subsection (4) after “freight forwarders”, inserting “and cargo agents”;
- and
- (e) after subsection (6), inserting the following new subsections—

“(7) Any person who, prior to 1 August 2026, is engaged in the business of a cargo agent without a licence under subsection (1) must obtain a licence in accordance with this section on or before 31 August 2026.

(8) Subject to subsection (7), any person who engages in the business of a cargo agent 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 148B inserted

9. The Principal Act is amended after section 148A by inserting the following new section—

“Application of existing licences to freight forwarding activities

148B.—(1) For the purposes of this Act, freight forwarding activities undertaken by a holder of a licence issued under section 4(6), 144 or 148 is considered authorised freight forwarding activity under that licence.

(2) For the avoidance of doubt, the holder of a licence issued under section 4(6), 144 or 148 is not required to obtain a separate freight forwarder license under section 148A.”.

Passed by the Parliament of the Republic of Fiji this 17th day of July 2026.