

ACT NO. 20 OF 2020

I assent.

J. K. KONROTE

President

[31 July 2020]

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 2020.
- (2) This Act comes into force on 1 August 2020.
- (3) In this Act, the Customs Act 1986 is referred to as the “Principal Act”.

Section 14 amended

2. Section 14 of the Principal Act is amended after subsection (1) by inserting the following new subsection—

“(1A) The proper officer may refuse clearance of a ship or aircraft arriving in Fiji if the master of the ship or aircraft fails to comply with subsection (1).”.

Section 94 amended

3. Section 94 of the Principal Act is amended by—
 - (a) in subsection (1), deleting “in an action brought in pursuance of this section” and substituting “under Parts 22A and 23”; and
 - (b) deleting subsection (2).

Section 101A amended

4. Section 101A of the Principal Act is amended by deleting subsection (4).

Section 154A amended

5. Section 154A of the Principal Act is amended by deleting subsection (1) and substituting the following—

“(1) A person may make an application in respect of particular goods specified in the application, to the Comptroller, for a Customs ruling in respect of any one or more of the following matters—

- (a) the tariff classification of those goods under Schedule 2 to the Customs Tariff Act 1986;
- (b) the specified duty concession for those goods under Schedule 2 to the Customs Tariff Act 1986;
- (c) the excise classification of those goods under the schedules to the Excise Act 1986;
- (d) the valuation of those goods under Schedule 1 to the Customs Tariff Act 1986; and
- (e) the rules of origin of those goods.”.

Section 154C amended

6. The Principal Act is amended by deleting section 154C and substituting the following—

“Effect of Customs ruling

154C.—(1) Subject to section 154D, a Customs ruling in respect of particular goods is conclusive evidence for the purposes of this Act, that the goods—

- (a) have a particular tariff classification under Schedule 2 to the Customs Tariff Act 1986;
- (b) are or are not, as the case may be, subject to a specified duty concession under Schedule 2 to the Customs Tariff Act 1986;
- (c) have a particular excise classification under the schedules to the Excise Act 1986;
- (d) are or are not, as the case may be, valued in accordance with Schedule 1 to the Customs Tariff Act 1986; and
- (e) are or are not, as the case may be, produced or manufactured in accordance with the rules of origin.

(2) Subject to section 154D, a Customs ruling in respect of a particular matter under section 154A(1)(a), (b) and (c), is conclusive evidence for the purposes of this Act and where applicable, the Customs Tariff Act 1986 or Excise Act 1986 in relation to that matter.”.