

FIJI

ACT NO. 23 OF 1997



I assent.

[L.S.]

K.K.T. MARA
President

[24 December 1997]

AN ACT

TO AMEND THE CUSTOMS ACT, 1986

ENACTED by the Parliament of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Customs (Amendment) Act, 1997.

(2) This Act shall come into force on a date appointed by the Minister and published in the *Fiji Republic Gazette*.

Interpretation

2. The Customs Act, 1986, is in this Act referred to as the "Principal Act".

Section "2" amended

3. Section 2 (1) of the Principal Act is amended by inserting a comma and then the words "the Tax Free Zones Decree, 1991" between the words "Act" and "and" in the definition of "customs laws".

Section "8 (2)" amended

4. Section 8 (2) of the Principal Act is amended by—
- (a) deleting the word "and" at the end of the paragraph (c);
 - (b) deleting the full-stop at the end of paragraph (d) and substituting a semi-colon; and
 - (c) inserting the following paragraphs thereafter—
 - "(e) all goods in or intended for or removed from a tax free zone on which all duties and charges have not been paid and which have not yet been released from the control of the Customs;
 - (f) all goods removed from a tax free zone intended for export until their export;
 - (g) all goods on board any vehicle, aircraft or vessel consigned to or removed from a tax free zone."

Section "98" Amended

5. Section "98" of the Principal Act is amended in subsection (1) (b) by deleting the expression "6 months" and substituting with the expression "2 years".

New sub-section "149 (4)" inserted

6. Section "149" of the Principal Act is amended by inserting the following subsection after subsection (3)—

"(4) Any person who contravenes subsection (2) is guilty of an offence and is liable to a fine not exceeding \$2,000."

Passed by the House of Representatives this twenty-eight day of November, in the year of our Lord one thousand, nine hundred and ninety-seven.

Passed by the Senate this seventeenth day of December, in the year of our Lord one thousand, nine hundred and ninety-seven.