

CUSTOMS (DUTY SUSPENSION SCHEME) (AMENDMENT) ACT 2002

ARRANGEMENT OF SECTIONS

1. Short title, etc.
2. Section 2 amended
3. Section 8 amended
4. Section 24 amended
5. New Part VIIB inserted
6. Section 92 amended
7. Schedule to Section 174 amended

ACT NO. 9 OF 2002

I assent.

[L.S.]

J. I. ULUIVUDA
President

[1 May, 2002]

AN ACT**TO AMEND THE CUSTOMS ACT**

ENACTED by the Parliament of the Fiji Islands—

Short title, etc.

1.—(1) This Act may be cited as the Customs (Duty Suspension Scheme) (Amendment) Act 2002 and comes into force on a date appointed by the Minister by notice in the *Gazette*.

(2) In this Act, the Customs Act is referred to as the “principal Act”.

Section 2 amended

2. Section 2 of the principal Act is amended in subsection (1) by inserting the following new definition—

““duty suspension scheme” means the Customs procedure under which certain goods or materials can be imported into the Fiji Islands conditionally relieved from payment of import duties and taxes, on the basis that the goods or materials are intended for manufacturing or processing and subsequent exportation;”.

Section 8 amended

3. Section 8 of the principal Act is amended in subsection (2) by deleting the full stop and substituting a semi-colon at the end of paragraph (g) and by adding the following paragraph—

“(h) goods subject to the duty suspension scheme under Part VIIB.”.

Section 24 amended

4. Section 24 of the principal Act is amended by repealing subsection (4) and substituting the following subsection—

“(4) If the proper officer so requires, a bond or other security shall be given for the warehousing of goods, goods entered pursuant to the Tax Free Zones Decree 1991 or goods entered under the duty suspension scheme.”.

New Part VIIB inserted

5. The principal Act is amended by inserting after Part VIIA the following new Part—

“PART VIIB – DUTY SUSPENSION SCHEME FOR IMPORTED GOODS

Power to grant licence, etc

36G – (1) The Comptroller may grant a licence to a person authorising such person to import and export goods that are subject to the duty suspension scheme.

(2) A person who intends to be licensed under subsection (1) may apply to the Comptroller in the prescribed form and accompanied by the prescribed fee.

(3) The Comptroller may, at any time, in his discretion, revoke, cancel, or suspend a licence, issued under subsection (1).

(4) Where the Comptroller makes a decision to revoke, cancel or suspend a licence in accordance with subsection (3), the Comptroller shall cause to be served, either personally or by registered post, on the licensee, a notice in writing setting out the Comptroller’s findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.

(5) The Comptroller may, at any time, impose conditions on a licence issued under subsection (1) that, in the opinion of the Comptroller are necessary for the protection of revenue or for the purpose of ensuring compliance with this Act and may, at any time, revoke, suspend or vary such conditions so imposed.

(6) Where the Comptroller makes a decision to revoke, suspend or vary a condition of a licence in accordance with subsection (5), the Comptroller shall

cause to be served, either personally or by registered post, on the licensee, a notice in writing setting out the Comptroller's findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.

(7) A person who fails to comply with any conditions imposed under subsection (5) commits an offence and is liable on conviction to a fine not exceeding \$5,000.

Regulations

36H The Minister may make regulations with respect to the operation or administration of the duty suspension scheme.

Disputes relating to duty suspension scheme

36I.—(1) The Minister may appoint a panel for a 3 year period consisting of—

- (a) 4 legal practitioners who have had legal practice for not less than 5 years;
- (b) 3 members nominated by the Exporters Club; and
- (c) 3 Customs Officers.

(2) Subject to subsection (3), if there is a dispute with respect to the operation or administration of the duty suspension scheme, both parties to the dispute must refer the dispute to a committee appointed from the panel under subsection (1) to hear and determine the dispute consisting of—

- (a) a legal practitioner as the chairperson;
- (b) a member to represent the Exporters Club; and
- (c) a Customs Officer to represent the Customs.

(3) If the parties to a dispute are of the opinion that the dispute may be dealt with by a single member, the parties must agree on a legal practitioner on the panel under subsection (1) to hear and determine the dispute.

(4) A party to a dispute may appeal the determination of a dispute made under this section to the Court of Review.

(5) This section does not apply to a decision in respect of matters to which appeals may be heard by the Court of Review as set out in the Schedule.

(6) In this section, unless the context otherwise requires—

“dispute” means any grievance or disagreement brought by a person licensed under this Part in relation to any decision made either by the Comptroller or the Exporters Club relating to the duty suspension scheme;

“Exporters Club” means a company, association or body of persons, corporate or unincorporate contracted by the Comptroller for the purpose of the duty suspension scheme;

“legal practitioner” and “practice” have the meaning ascribed to them by the Legal Practitioners Act 1997.”

Section 92 amended

6. Section 92 of the principal Act is amended in subsection (6) by inserting “or under Part VIIB of this Act” after “1991”.

Schedule to Section 174 amended

7. The Schedule to the principal Act is amended by deleting the full stop at the end of item (iii) and substituting a semi-colon and by adding the following item—

“(iv) any amended assessment imposed under section 101A.”

Passed by the House of Representatives this 4th day of April, 2002.

Passed by the Senate this 23rd day of April, 2002.