

CUSTOMS TARIFF ACT (AMENDMENT) DECREE 2000  
(Interim Civilian Government Decree No.35)

IN exercise of the powers vested in the Interim Civilian Government by section 4 of the Interim Civilian Government (Transfer of Executive Authority) Decree No. 19 of 2000, I, Josefa Iloilovatu Uluivuda, President of the Republic of Fiji and acting on the advice of the Cabinet, I make this Decree to amend the Customs Tariff Act 1986—

*Short title and commencement*

1. This Decree may be cited as the Customs Tariff Act (Amendment) Decree 2000 and comes into force on 22nd November 2000.

*Section "10" amended*

2. Section 10 of the Customs Tariff Act 1986 is amended by repealing the subsection 10(1), (a), (b) and (c) and substituting with the following—

*"Minister may grant remission or refund of duty in certain cases*

10—(1) The Minister may after receiving recommendation to do so from the Comptroller and subject to such conditions as the Minister may consider necessary, reduce or refund the whole or part of duty paid payable by a person or organisation in respect of goods imported into Fiji, if the Minister is satisfied that—

- (a) the goods imported or being imported as a relief in the event of a disaster declared by the Government as a national disaster;
- (b) the importer of the goods is a person or organisation covered under any International Agreement or Convention between the respective Governments or Parties;
- (c) the imposition of any duty may inadvertently or otherwise occur as a result of any anomaly in the Act;
- (d) the importer of goods is a registered charitable organisation and that remission or refund of the duty is, in the circumstances, justifiable having regard to the purpose for which the body or trust was established.

Made at Suva this 22nd day of November 2000.

J. I. ULUIVUDA  
President of the Republic of Fiji