

CUSTOMS ACT 1986  
(ACT NO. 11 OF 1986)

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## **Customs (Infringement) Regulations 2016**

IN exercise of the powers conferred upon me under section 137E(5) of the Customs Act of 1986, I hereby make these Regulations—

*Short title and commencement*

- 1.—(1) These Regulations may be cited as the Customs (Infringement) Regulations 2016.
- (2) These Regulations come into force on 1 August 2016.

*Interpretation*

2. In these Regulations, unless the context otherwise requires—

“Act” means the Customs Act of 1986;

“Customs Infringement Notice” means a notice issued by the Comptroller in accordance with this Regulation to a trader; and

“trader” means any person who sells goods at any stage of the supply chain to a consumer.

*Customs Infringement Notice*

3. Any trader who fails to comply with section 137E of the Act shall be issued with a Customs Infringement Notice in the prescribed form as set out in Schedule 1.

*Imposition of fines*

4. Any trader who is issued a Customs Infringement Notice under regulation 3 shall be liable to pay the appropriate fine as set out in Schedule 2.

Made this 29th day of July 2016.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Finance  
Public Enterprises, Civil Service and Communications

SCHEDULE 1  
*(Regulation 3)*

Infringement Notice No:



FIJI REVENUE AND CUSTOMS AUTHORITY

CUSTOMS ACT 1986

**Customs Infringement Notice**  
*(Section 137E)*

Trader ..... TIN ..... of .....

**YOU ARE HEREBY CHARGED** as follows:

Statement of offence: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contrary to **section 137E of the Customs Act 1986** (Maximum penalty:.....)

Particulars of offence: **Failure to comply with section 137E of Customs Act 1986**

**TAKE NOTICE** that, payment of the fixed penalty of \$.....  
to be paid by the ..... day of ..... 20..... (due date) at  
the specified Fiji Revenue and Customs Authority office mentioned below\*, all liability in  
respect of the offence will be discharged and no further action will be taken.

**HOWEVER**, if that fixed penalty is not so paid, you are hereby required to attend the ..... Magistrate’s Court on the ..... day of ..... 20..... at ..... o’clock to answer the charge set out above, **UNLESS** an appearance is made on your behalf by a barrister and solicitor, in which case your personal attendance will be excused and the case will be disposed of in your absence.

Name: ..... Designation: .....

Signature: ..... Date: .....

Fiji Revenue and Customs Officer

\*See back form for notice on payment of the fixed penalty

**AFFIDAVIT OF SERVICE**

*(To be completed in all cases)*

I,....., the Authorised Officer whose signature appears at the foot of the Customs Infringement Notice above, make oath and say that, on the time: ....., ..... day of ....., 20..... at ....., \*I did

serve upon the accused person specified therein

OR

affix in a conspicuous position, on the trader’s premises specified therein, a true copy of the Customs Infringement Notice.

Sworn by the above named Authorised Officer at this ..... day of ..... 20..... before

.....  
(Magistrate or Justice of Peace or  
Commissioner for Oaths)

.....  
(Authorised Officer)

**SUPPLEMENTARY AFFIDAVIT OF SERVICE**

*(To be completed when service is effected on the trader )*

I, ....., an Authorised Officer at .....,  
make oath and say that, on this time: ....., and on the ..... day of  
..... 20 ....., I did serve upon .....  
a true copy of the Customs Infringement Notice above by .....

Sworn by the above Authorised Officer on this ..... day of .....  
20 ..... before

.....  
(Magistrate or Justice of Peace or  
Commissioner for Oaths) (Authorised Officer)

**WRITTEN PLEA OF GUILTY**

I, ....., being a trader named above hereby enter a  
plea of guilty to the charge specified.

Signature: ..... Date: ...../...../.....

\*Back of the form

**FIJI REVENUE AND CUSTOMS AUTHORITY**

Suva	Sigatoka	Savusavu	Levuka
Lautoka	Rakiraki	Labasa	Ba

**\*Note to trader**

- (i) For all trader who pay within the 21 consecutive days as mentioned in the notice above, the matter is finished and proof must be provided to the Fiji Revenue and Customs Authority that the price of the good or service displayed has been reduced and the matter will not go to court, except a trader who does not pay within the 21 days of notification.
- (ii) According to section 137E (2) of the Customs Act 1986, the onus of proof that the price of the supply of goods and services are sold and reflects the actual percentage duty decrease is on the trader.
- (iii) For any trader, payment of the fine as stipulated in the notice above must be made to the Fiji Revenue and Customs Authority together with the remittance advice slip specified below.

-----tear off slip-----

**Remittance Advice Slip**  
**Customs Infringement—Section 137E of the Customs Act 1986**

TIN: ..... Phone: .....

Taxpayer's Name: ..... Mobile: .....

Postal Address: ..... Email: .....

<i>Payment Type</i>	<i>Infringement Notice date</i>	<i>Amount</i>
Customs		

Cheque Number/Cash: .....

Date: ..... / ..... / .....

\_\_\_\_\_  
 SCHEDULE 2  
 (Regulation 4)  
 \_\_\_\_\_

PRESCRIBED FINES

The prescribed fines in the table below shall be chargeable for a first offence.

<i>Classification</i> <i>Turnover (Based on last lodged return)</i>	<i>Fine</i>
Small traders Less than \$500,000	\$10,000
Medium traders \$500K-\$1.5m	\$25,000
Large traders more than \$1.5m	\$50,000

- (i) Any small trader who commits a second offence shall be charged \$25,000.
- (ii) Any medium trader who commits a second offence shall be charged \$50,000.
- (iii) Any small trader and medium trader who commits an offence more than twice shall be prosecuted.
- (iv) Any large trader who commits an offence more than once shall be prosecuted.