

**EXTRAORDINARY
GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

No. 30

TUESDAY, 20th AUGUST

2019

[LEGAL NOTICE NO. 71]

FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

**Fiji Revenue and Customs Service
(Information Sharing) Regulations 2019**

IN exercise of the powers conferred on me by section 52(4A) of the Fiji Revenue and Customs Service Act 1998, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Fiji Revenue and Customs Service (Information Sharing) Regulations 2019.

(2) These Regulations shall be deemed to have come into force on 1 August 2018.

Interpretation

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

“authorised agency” means an agency prescribed in the Schedule with which the Service has an existing agreement to share information; and

“Service” means the Fiji Revenue and Customs Service.

Information sharing

3.—(1) For the purposes of section 52(4A) of the Fiji Revenue and Customs Service Act 1998, the agencies prescribed in the Schedule are the authorised agencies with which the Service may share information.

(2) Any agency seeking to access information held with the Service must first enter into an information sharing agreement with the Service prior to being issued with such information.

(3) Any information shared in accordance with subregulation (1) and (2) shall be shared—

(a) in accordance with these regulations; and

(b) in accordance with and to the extent prescribed in an information sharing agreement between the Service and that agency.

(4) Pursuant to subregulation (2) the Chief Executive Officer, shall at his or her discretion determine the agencies with which the Service may enter into an information sharing agreement with, the manner in which the information is to be shared and the type of information that can be shared.

(5) An information sharing agreement made pursuant to this regulation may also provide for sharing of information from the authorised agency to the Service.

(6) For the purposes of maintaining the confidentiality of information shared in accordance with these regulations, the Chief Executive Officer may issue policies, rules and procedures with regard to the sharing of information between the Service and the authorised agencies and vice versa.

(7) The contravention or breach of any policies, rules and procedures specified in subregulation (6) by any authorised agency or person within the authorised agency or the Service shall, at the discretion of the Chief Executive Officer, warrant the termination of the information sharing agreement between the authorised agency and the Service or such other measures deemed necessary by the Chief Executive Officer including the initiation of legal proceedings.

(8) The Chief Executive Officer may by notice in the Gazette amend the Schedule to vary or amend the list of authorised agencies with whom the Service may share information in accordance with these regulations.

Terms and conditions

4.—(1) The Chief Executive Officer may, within an information sharing agreement, impose additional terms and conditions to be complied with by an authorised agency in relation to the disclosure of information by the Service and use of information disclosed by the Service under regulation 3.

(2) The contravention of any term or condition specified in subregulation (1) by any authorised agency or person within the authorised agency or the Service or person within the Service shall, at the discretion of the Chief Executive Officer, warrant the termination of the information sharing agreement between the authorised agency and the Service or such other measures deemed necessary by the Chief Executive Officer including the initiation of legal proceedings.

Information leading to the identification of a person

5.—(1) For the purposes of these Regulations, the Service must take all necessary measures to prevent the disclosure of any information which can lead or may lead to the identification of a person whose information is held with the Service.

(2) For the purposes of subregulation (1) the Service may disclose—

- (a) summaries of information that are not likely to enable the identification of a person; and
- (b) statistics derived from information that is not likely to enable the identification of a person.

(3) Notwithstanding subregulation (1), at the discretion of the Chief Executive Officer, information regarding the identification, income or other records held with the Service relating to a person may be released by the Service where it is necessary to do so in order to assist in an audit or investigation conducted by a law enforcement agency in Fiji.

Offences

6. A person who—

- (a) facilitates the improper use or unauthorised disclosure or dissemination, of any documents or information held with the Service;
- (b) depending on the severity of the contravention, contravenes any policies, rules and procedures specified in regulation 3(6); or
- (c) contravenes any terms or conditions prescribed in accordance with regulation 4,

commits an offence and is liable upon conviction to, in the case of a natural person, a fine up to \$10,000 or imprisonment for a term of 10 years or both or in the case of a body corporate, a fine up to \$25,000.

Made this 20th day of August 2019.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy

SCHEDULE
Authorised Agencies

—————
(*Regulation 3*)

1. Bank of the South Pacific
2. Biosecurity Authority of Fiji
3. Bureau of Statistics
4. Civil Aviation Authority of Fiji
5. Customs and Excise Department of Hong Kong, China
6. Customs Brokers and Forwarders Council of Fiji
7. Customs of the Republic of Vanuatu
8. Customs Services of the Republic of Kiribati
9. Energy Fiji Limited
10. Fiji Airports Limited
11. Fiji Financial Intelligence Unit
12. Fiji Independent Commission Against Corruption
13. Fiji National Provident Fund
14. Fiji National University
15. Fiji Pharmaceutical Society
16. Fiji Police Force

17. Fijian Competition and Consumer Commission
18. Film Fiji
19. Home Finance Company Ltd
20. Investment Fiji
21. iTaukei Land Trust Board
22. Land Transport Authority
23. Maritime Safety Authority of Fiji
24. Ministry responsible for defence
25. Ministry responsible for environment
26. Ministry responsible for finance
27. Ministry responsible for fisheries
28. Ministry responsible for forestry
29. Ministry responsible for health
30. Ministry responsible for industry and trade
31. Ministry responsible for infrastructure and transport
32. Ministry responsible for justice
33. Ministry responsible for lands and mineral resources
34. New Zealand Customs Service
35. Oceania Customs Organisation
36. Pacific Islands Tax Administration Association
37. Real Estates Agents Licensing Board
38. Reserve Bank of Fiji
39. Revenue and Border Protection Service of Tuvalu Islands
40. The Department of Immigration
41. The Republic of Fiji Military Forces
42. Water Authority of Fiji
43. Westpac Banking Corporation
44. World Customs Organisation