



I assent.

[LS]

P.K. GANILAU
President
21 December, 1992

AN ACT

TO AMEND THE CUSTOMS ACT, 1986 (ACT 11 OF 1986) (6/92)

[22 December, 1992]

ENACTED by the Parliament of Fiji.

Short title

1. This Act may be cited as the Customs (Amendment) (No. 2) Act, 1992.

Interpretation

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

Section 92, amended

3. Section 92 of the Principal Act is repealed and substituted with the following :-

"Liability to Duty

92.--(1) Subject to the Customs laws, import duty is payable on all goods imported into Fiji at the rates and in the circumstances specified in the Customs Tariff Act, 1986, and in any other law relating to import duties.

(2) Subject to the customs laws, export duty is payable on the goods and at the rates and in the circumstances specified in the Customs Tariff Act, 1986, and in any other law relating to export duties.

(3) The duty on all goods imported or entered for home consumption or exported shall, immediately on their importation or entry for home consumption or, as the case may be, on the delivery to the Comptroller or other proper officer of the entry for the export of the goods, constitute a debt due to the Government.

(4) Such debt shall be owing by the importer, or, as the case may be, the exporter of the goods, and, if there are several importers or exporters (whether at or at any time after the time of importation or, as the case may be, exportation) then jointly and severally by all of them.

(5) Subject to any special provisions made by this Act in that behalf, such debt shall become due and payable as soon as entry of the goods for home consumption has been made, or the goods have been entered for delivery to a manufacturing area, or the delivery of the entry for the export of the goods has been made to the Comptroller or other proper officer, export of the goods have been wrongfully landed or shipped or otherwise wrongfully dealt with without having been entered for home consumption or for delivery to a manufacturing area, or for export, as the case may be or any other offence against this Act has been committed in respect of the goods.

(6) The Comptroller may, subject to such conditions as he may impose to ensure compliance with this Act and for the protection of the revenue, approve any company or person licenced under Section 7 of the Trade Free Zones Decree 1991, to defer payment of Value Added Tax on imports. This subsection shall not apply to any such company or person who has not registered for Value Added Tax under the Value Added Tax Decree.

(7) Where a company or person has received approval under subsection (6) of this section, the due date for payment for any debt due shall be 90 consecutive days after the end of the duty accounting period during which it would otherwise have become payable.

(8) For the purposes of subsection (7), the expression 'duty accounting period', in relation to any company or person, means a calendar month in which goods may be imported or entered for Customs purposes, whichever is the latter.

(9) Where any such debt is not paid by the approved company or person by the due date pursuant to subsection (7) of this section, the Comptroller may, in his discretion, suspend or withdraw his approval, or may vary the conditions under which the approval was given.

Section 93, amended

4. Section 93 of the Principal Act is amended by deleting subsection (1) and subsection (2) and substituting with the following :-

"93.--(1) Subject to sections 27 and 51, import duties shall be paid at the rate in force at the time of importation, irrespective of the date when the goods liable to such duty are entered for home consumption.

(2) If in accordance with subsection (2) of section 30, goods are entered before the arrival at the port of discharge of the aircraft or ship in which they are imported, the import duty upon them shall be paid at the rate in force at the time of importation".

Passed by the House of Representatives this eighth day of December, in the year of our Lord one thousand, nine hundred and ninety-two.

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