

ACT NO. 7 OF 2024

I assent.

W. M. KATONIVERE
President

[12 July 2024]

AN ACT**TO AMEND THE CUSTOMS ACT 1986**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Customs (Budget Amendment) Act 2024.
- (2) This Act comes into force on 1 August 2024.
- (3) In this Act, the Customs Act 1986 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2(1) of the Principal Act is amended by—

(a) inserting the following new definitions—

““mixing and blending” means the process of mixing and blending 2 or more local or imported products together to make the final product;”;
and

““sign” or “signature” includes an e-mail signature or other form of electronic signature;”;

- (b) deleting the definition of “manufacturer” and substituting the following—
 ““manufacturer” means a person or company that produces finished goods from raw materials by using various tools, equipment and processes that transform the materials into new products;”;
- (c) in the definition of “produce” after “beneath the seabed”, inserting “, or other natural resources”; and
- (d) deleting the definition of “producer” and substituting the following—
 ““producer” means the owner or entity that yields or causes to yield a tangible commodity through extraction, cultivation, or harvesting from the land, from the seas of Fiji, or other natural sources;”.

Section 32 amended

3. Section 32 of the Principal Act is amended by deleting subsection (2).

Section 66 amended

4. Section 66(2) of the Principal Act is amended by deleting “\$100” and substituting “\$115”.

Section 92 amended

5. Section 92 of the Principal Act is amended by deleting subsection (9A) and substituting the following—

“(9A) Where any such import duty is not paid by the approved petroleum company by the due date pursuant to subsection (7A), the Comptroller may, in his or her discretion—

- (a) suspend the approval;
- (b) withdraw the approval;
- (c) impose a 5% of the amount of duty unpaid as a late payment fee; or
- (d) vary the condition under the approval.”.

Section 173A amended

6. Section 173A of the Principal Act is amended by—
- (a) in subsection (1), deleting “20 working days” and substituting “20 consecutive days”; and
 - (b) in subsection (8), deleting “20 working days” wherever it appears and substituting “90 consecutive days”.

Passed by the Parliament of the Republic of Fiji this 12th day of July 2024.