

[2044]

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

CUSTOMS ACT (AMENDMENT) (No. 2) PROMULGATION 2008
(PROMULGATION NO. 32 OF 2008)

IN EXERCISE of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE CUSTOMS ACT 1986

Short title and commencement

1. This Act may be cited as the Customs Act (Amendment) (No. 2) Promulgation 2008, and comes into force on 1st January 2009.

Section 52 amended

2. Section 52 of the Customs Act ("**the Act**") is amended in sub section (2), by deleting "four months" and substituting "twelve months".

Section 67 amended

3. Section 67 of the Act is amended in subsection (1) by deleting paragraph (i) and (j) and substituting with the following—

- "(i) goods from a Duty Suspension Scheme premises;
- (j) goods from excise factory, or;
- (k) goods from a Tax Free Region."

Section 92 amended

4. Section 92 of the Act is amended by—

(a) inserting the following new subsection after subsection (6):

" 6A. 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 subsection (2) to section 7 of the Twelveth Schedule of the Income Tax Act, 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. "

(b) inserting the expression "and 6A" after the expression "(6)" in line 1 of subsection (7).

Schedule amended

5. The Schedule of the Act is amended by inserting a new paragraph (v) —

"(v) the Water Resource Tax Promulgation 2008".

GIVEN UNDER MY HAND this 30th day of December 2008.

J. I. ULUIVUDA
President of the Republic of Fiji Islands