

ACT NO. 10 OF 2002



I assent.

J. I. ULUIVUDA
President

[1 May, 2002]

AN ACT

TO AMEND THE CUSTOMS TARIFF ACT

ENACTED by the Parliament of the Fiji Islands—

Short title and commencement

1.—(1) This Act may be cited as the Customs Tariff (Duty Suspension Scheme) (Amendment) Act 2002 and comes into force on the date of commencement of the Customs (Duty Suspension Scheme) (Amendment) Act 2002.

(2) In this Act, the Customs Tariff Act is referred to as the “principal Act”.

Section 10 amended

2. Section 10 of the principal Act is amended—

(a) in subsection (3) (inserted by Act No. 7 of 2001) by repealing paragraph (c) and substituting the following paragraph—

“(c) outline the benefit to the country that the concession will provide.”.

(b) by renumbering subsections (2) and (3) (inserted by Act No. 7 of 2001) as subsections (3) and (4) respectively.

Section 11 title amended

3. The title to section 11 “Minister may grant remission or reduction of duties to assist industries” is substituted by “Exemption from duty of goods imported under the Tax Free Zones Decree 1991”.

New Section 13A inserted

4. The principal Act is amended by inserting after section 13 the following section—

“ Exemption from duty of goods imported under the duty suspension scheme

13A (1) The Minister may, subject to such conditions as the Minister may consider necessary, exempt from payment of duty the importation or purchase ex-bond of goods or materials if the Minister is satisfied that such goods or materials are to be used by a person licensed under section 36G of the Customs Act.”.

Section 17 amended

5. Section 17 of the principal Act is amended—

(a) in subsection (1) by inserting after the words “chargeable under Schedule 2 with duty” in line 1 with “, other than goods entered under the duty suspension scheme”;

(b) by inserting the following subsection after subsection (1) —

“(1A) Where imported goods chargeable under Schedule 2 with duty are subject to the duty suspension scheme and are, at any time within 2 years from the date of importation or delivery from a warehouse, disposed of or used for any purpose other than that for which the duty was suspended under the duty suspension scheme, such goods shall thereupon become liable to duty at the rate and upon the value subsisting at the date of such disposal, or of the goods being put to such other use, as determined by the Comptroller.”;

(c) by repealing subsection (2) and substituting the following subsection—

“(2) A person to whom subsection (1) or (1A) applies shall pay the duty on such goods and shall, not less than 14 days before the date of such disposal, or of the date of the goods being put to such other use, make a report to the Comptroller in such manner as the Comptroller may require to enable duty to be levied.”; and

(d) in subsection (4) by inserting “or in the case of goods subject to the duty suspension scheme within 2 years from the date of importation, ” after “within 5 years of the date of the importation of such goods”.

Passed by the House of Representatives this 4th day of April 2002.

Passed by the Senate this 23rd day of April, 2002.