
[LEGAL NOTICE NO. 64]

FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

Fiji Revenue and Customs Service (Information Sharing) (Amendment) Regulations 2021

IN exercise of the powers conferred on me by section 54 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) (Amendment) Regulations 2021.

(2) These Regulations come into force on 1 August 2021.

Regulation 5 amended

2. Regulation 5 of the Fiji Revenue and Customs Service (Information Sharing) Regulations 2019 is amended by—

(a) deleting subregulation (3) and substituting the following—

“(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—

- (a) where an authorised agency has obtained the consent of the person to whom the information pertains to have his or her information released to the authorised agency; and
 - (b) where that information will assist an authorised agency in verifying information in the performance of its functions and duties; or
 - (c) where it is necessary to do so in order to assist in an audit or an investigation conducted by an authorised agency.”.
- (b) after subregulation (3) inserting the following new subregulations—
- “(4) An authorised agency, officer of an authorised agency or person engaged by an authorised agency, must not use, apply, share or disseminate any information obtained under subregulation (3) for purposes other than those approved by the Chief Executive Officer.
 - (5) Any person who contravenes subregulation (4) commits an offence and shall be liable to the penalties prescribed in regulation 6.”.

Made this 30th day of July 2021.

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