
FIJI ISLANDS GOVERNMENT GAZETTE SUPPLEMENT

No. 28

FRIDAY 15th JUNE

2007

[LEGAL NOTICE NO. 61]

EXCISE ACT 1986
(Act No.13 of 1986)

Excise (Amendment) Regulations 2007

IN exercise of the powers conferred upon me by section 86 of the Excise Act 1986, I make these Regulations—

Citation and Commencement

1.—(1) These Regulations may be cited as the Excise (Amendment) Regulations 2007 and come into force on 1 July 2007.

(2) In these Regulations, the Excise Regulations of 1986 is referred to as the “principal Regulations”.

Regulation 37 amended

2. Regulation 37 of the Principal Regulations is amended in subregulation (2)—
- (a) by deleting “or” at the end of paragraph (c);
 - (b) by deleting the full stop at the end of paragraph (d) and substituting “; or”
 - (c) by adding after paragraph (d) the following paragraph—
 - “(e) to a licensed Customs area, whether within or outside an airport or port in Fiji, as carriage within Fiji of excisable goods.”.

Regulation 41 amended

3. Regulation 41 of the Principal Regulations is amended—
- (a) by revoking subregulation (1) and substituting the following paragraphs—
 - “(1) A manufacturer or warehouse keeper shall not deliver excisable goods from an excise factory or excise warehouse unless the delivery is recorded on a certificate approved by the Comptroller or on a commercial delivery document in respect of the following excisable goods—
 - (a) for home consumption;
 - (b) for warehousing;
 - (c) for export; or
 - (d) for shipping as stores for consumption outside Fiji on a ship or aircraft proceeding to a place outside Fiji.

(1A) Excisable goods delivered under paragraphs (b), (c) and (d) of subregulation (1) shall be delivered to a licensed customs area whether within or outside an airport or port in Fiji, as carriage within Fiji of such excisable goods.”.

- (b) by adding after subregulation (4), the following subregulation—

“(4A) A manufacturer or warehouse keeper who removes for carriage within Fiji of any excisable goods for the purposes of paragraph (c) or (d) of subregulation (1) shall, in addition to the recording requirements under subregulation (1), submit a manifest in accordance with the procedures set out in Parts XIV and XIVA of the Customs Act and Part XVII of the Customs Regulations.”.

Dated this 7th day of June 2007.

M. P. CHAUDHRY
Minister for Finance, National
Planning, and Sugar Reform

[LEGAL NOTICE No. 62]

CUSTOMS ACT 1986
(Act No. 11 of 1986)

Customs (Amendment) Regulations 2007

IN exercise of the powers conferred on me by section 191 of the Customs Act 1986, I make these Regulations—

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Amendment) Regulations 2007 and come into force on 1 July 2007.

(2) In these Regulations, the Customs Regulations 1986 are referred to as “principal Regulations”.

Regulation 19 amended

2.—(1) Regulation 19 of the principal Regulations is amended by—

- (a) renumbering the existing provision as subregulation (1) and by deleting “24 hours” and substituting “2 days”; and
- (b) by adding the following subregulation—

“(2) The pilot, owner or agent of an aircraft shall, not less than 9 hours or the actual flight time before the expected arrival of the aircraft at any airport in Fiji, inform the proper officer at that airport of the expected time of arrival.

(3) The person who informs the proper officer must first register the inward manifests immediately before the information required under subregulations (1) or (2) is provided.

(4) A person who contravenes subregulation (1) or (2) commits an offence.”.

New Part IIIA inserted

3. The principal Regulations are amended by adding after Part III the following Part—

“PART IIIA – LICENSING OF AIRPORTS AND PORTS OF ENTRY

Port and airport of entry licence fee

- 19A—(1) If the Minister has appointed an airport or port pursuant to section 4 of the Act, the Comptroller shall issue a licence, in the approved Form No. C.28A, for such airport or a port of entry subject to payment of annual fees of \$1,755.
- (2) A licence issued under subregulation (1) expires on the 31 December each year, subject to subregulation (3).
- (3) A licence that has expired but not renewed by 31 December may continue to be in force until 7 January of the following year in order for the application for renewal to be determined, and the annual fees are paid.

Rescinding licence for ports, etc

- 19B.—(1) If the Minister has decided, in consultation with the other relevant Ministers and in concurrence with the Comptroller, not to renew or to rescind the appointment of an airport or a port of entry, such decision shall become effective after the expiration of 3 months prior notice given by the Minister to the airport or port operator.
- (2) Fees paid for any current licence shall not be refunded to the licensee.
- (3) An order rescinding the appointment of a port or sea ports of entry shall be in the approved Form No. C.28B, and such order is to be published in the *Gazette*.

Licensing of bonded consol freight stations, bonded export freight stations or bonded Customs areas licence fee

- 19C.—(1) For the purposes of section 4(6), the Comptroller shall issue a licence, in the approved Form No. C.28C, for bonded consol freight stations, bonded export freight stations or bonded customs areas subject to payment of annual fees of \$1,755.
- (2) Section 19A(2) and (3) apply to this section.”.

Regulation 21 amended

4. Regulation 21 of the principal Regulations is amended by adding the following subregulation—

- “(4) Notwithstanding the requirements in subregulations (1), (2) and (3), the Comptroller may dispense with the prescribed forms and instead accept the International Civil Aviation Organisation’s General Declaration Form in lieu.”.

Regulation 22 amended

5. Regulation 22 of the principal Regulations is amended by adding the following subregulations—

- “(3) An electronic copy of the manifest shall be registered on the Customs computer system before an aircraft or ship may commence unloading or loading goods or disembarkation or embarkation of crew and passengers.
- (4) The advanced information of arrival for cargo ships and cruise ships shall be in the approved Form No. C.2.A.

- (5) The advanced information of arrival for fishing ships shall be in the approved Form No. C.2.B.
- (6) The advanced information of arrival for yachts and small ships shall be in the approved Form No. C.2.C.
- (7) The advanced information of arrival for aircraft of all types shall be in the approved Form No. C.2.D.” .

Regulation 23A inserted

6. The principal Regulations are amended by inserting after regulation 23 the following regulation—

“Additional information required from master, owner, agent or operator of an international passenger air service

23A. For the purpose of section 19, the proper officer’s request may be either orally or in writing to the master, owner, agent or operator of an international passenger air service on passenger information kept electronically.”.

Regulation 30 amended

7. Regulation 30 of the principal Regulations is amended by deleting the word “approved form (C.13)” and substituting—

“following forms—

- (a) for cargo ships and cruise ships, in the approved Form No. C.13.A;
 - (b) for fishing ships, in the approved Form No. C.13.B;
 - (c) for small ships under 500 tonnes net tonnage, in the approved Form No. C.13.C;
 - (d) for any type of aircraft, in the approved Form No. C.13.D,
- provided the master, owner or agent has already registered the manifest electronically on the Customs computer system.”.

Regulation 34 amended

8. Regulation 34 of the principal Regulations is amended by inserting of the following words immediately after “may allow” in the last line the following—

- (a) “but such quantity shall not exceed the maximum allowance for four consecutive days”.

Regulation 38 amended

9. The principal Regulations is amended in section 38—

- (a) in subsection (1) by adding “sufferance airport,” before “sufferance wharf”;
- (b) in subregulation (3), by
 - (i) inserting “per visit and per aircraft or per ship” after “per application”;
 - and
 - (ii) by inserting “in addition to any other fees payable under this Act or these Regulations” after “Comptroller.”

Regulation 38A inserted

10. The principal Regulations are amended by inserting immediately after regulation 38 the following regulation—

“Sufferance airport and sufferance wharf licence fees

38A.—(1) The annual licence fee payable for sufferance airport or sufferance wharf is \$1,755.

- (2) A licence issued under subregulation (1) expires on the 31 December each year, subject to subregulation (3).
- (3) A licence that has expired but not renewed by 31 December may continue to be in force until 7 January of the following year in order for the application for renewal to be determined, and the annual fees are paid.
- (4) A licence for a sufferance airport or sufferance wharf shall be in the approved Form No. C.28A.”.

New Part VIII A inserted

11. The principal Regulations are amended by inserting after Part VIII the following Part—

“PART VIII A—LICENSING OF SECURE EXPORTS SCHEME IN FIJI

Appointment of premises for secure exports scheme

- 84A.—(1) The Comptroller may, in the approved Form No. C.28.D, issue an annual licence for any approved premises under the secure exports, subject to payment of the licence fees of \$1,755.
- (2) A licence issued under subsection (1) expires on 31 December in each year, subject to subregulation (3).
 - (3) A licence that has expired but not renewed by 31 December may continue to be in force until 7 January of the following year in order for the application for renewal to be determined, and the annual fees are paid.”.

Part X A inserted

12. The principal Regulations are amended by inserting after Part X the following Part—

“PART X A—CARRIAGE AND ACCOUNTABILITY OF EXPORT
UNDER BOND GOODS TRANSFERRED WITHIN FIJI

Carriage and accountability of export under bond goods transferred within Fiji

- 95A. — (1) The proper officer shall require the owner of any export under bond goods or the appointed agent, who removes such goods for carriage between ports within Fiji—
- (a) to submit a transfer manifest in the approved Form No. C.3 (as modified accordingly); and
 - (b) to ensure that the conveyance used for transfer of such goods complies with PART XVII.
- (2) A fee of \$25 per manifest is payable to the Comptroller in respect of any transfer made under subregulation (1).
 - (3) The owner or agent that contravenes paragraph (a) or (b) commits an offence.”.

Made at Suva this 7th day of June 2007.

M. P. CHAUDHRY
Minister for Finance, National
Planning, and Sugar Reform

