



FIJI REVENUE AND CUSTOMS SERVICE

ENVIRONMENT AND CLIMATE ADAPTATION LEVY ACT 2015

Revised up to 1st April 2021

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Table of Amendments

Environment and Climate Adaptation Levy Act 2015 (No 20 of 2015) commenced on 1 January 2016, as amended by:

Amending Legislation	Date of Commencement
Environmental Levy (Budget Amendment) Act 2016 (No 17 of 2016)	1 August 2016
Environmental Levy (Budget Amendment) Act 2017 (No 36 of 2017)	1 August 2017
Fiji Revenue and Customs Authority (Budget Amendment) Act 2017 (No 38 of 2017)	1 August 2017
Environment and Climate Adaptation Levy (Budget Amendment) Act 2018 (No 17 of 2018)	1 August 2018
Environment and Climate Adaptation Levy (Budget Amendment) Act 2019 (No 11 of 2019)	1 August 2019
Environment and Climate Adaptation Levy (Amendment) Act 2019 (No 24 of 2019)	5 August 2019
Environment and Climate Adaptation Levy (Budget Amendment) Act 2020 (No 18 of 2020)	1 August 2020
Service Turnover Tax (Repeal) Act 2020 (No 17 of 2020) Consequential Amendments	1 August 2020

Environment and Climate Adaptation Levy (Budget Amendment) Act 2020 (No 18 of 2020)	1 August 2020
Environment and Climate Adaptation Levy (Budget Amendment) Act 2021 (No 16 of 2021)	1 August 2021
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PART 1 PRELIMINARY (Sections 1-2)

[Section 1] Short title and commencement

(1) This Act may be cited as the Environment and Climate Adaptation Levy Act 2015.

Legislative History:

Act 36 of 2017 (s12) – from 1 August 2017 – references to "Environmental Levy" wherever it appeared was substituted with "Environment and Climate Adaptation Levy"

Act 20 of 2015 – from 1 January 2016 – Section 1(1) read as:

(1) This Act may be cited as the Environmental Levy Act 2015.

(2) This Act shall come into force on 1 January 2016.

[Section 2] Interpretation

In this Act, unless the context otherwise requires—

accountable person means the owner, manager, sole precedent partner and otherwise the person who is responsible for the daily management of the prescribed service and is responsible for the collection of tax under section 3;

CEO means the Chief Executive Officer appointed under the Fiji Revenue and Customs Service Act 1998 and tax laws, or any persons appointed by the Chief Executive Officer for the purposes of this Act;

Legislative History:

Act 38 of 2017 (s7) – from 1 August 2017 – definition was amended by deleting "Fiji Revenue and Customs Authority" wherever it appears and substituting "Fiji Revenue and Customs Service",

Act 36 of 2017 (s11) – from 1 August 2017 – definition amended by deleting "Commissioner" wherever it appears and substituting "CEO".

Environment and Climate [Repealed]

Adaptation Levy

[def insrt Act 36 of 2017 s 3, effective 1 August 2017, def amended Act 18 of 2020, effective 1 August 2020, def repealed by Act 10 of 2022, s2, from 1 April 2022]

Fund means the Environment and Climate Adaptation Fund established under section 12;

[def insrt Act 36 of 2017 s 3, effective 1 August 2017]

importer has the meaning given to that term under section 2 of the Customs Act 1986;

[def insrt Act 36 of 2017 s 3, effective 1 August 2017]

person means an individual, company, partnership or trust;

plastic bag means—

- a) a carry bag—
 - i. the body of which comprises, in whole or in part, polyethylene;
 - ii. that includes handles;
 - iii. that is provided by a prescribed business for the carrying or transporting of goods; and
 - iv. is not an integral part of a product’s packaging; or
- b) a bag that is of a kind prescribed by regulations;

[def insrt Act 36 of 2017 s 3, effective 1 August 2017]

precedent partner in relation to a partnership, means the partner who, of the partners resident in Fiji—

- a) is first named in the agreement of partnership;
- b) if there is no agreement, is named singly or with precedence over the partners in the usual name of the partnership; or
- c) is the precedent active partner if the partner named with precedence is not an active partner,

and includes, where no partner is resident in Fiji, the attorney, agent, manager or factor of the partnership resident in Fiji; and

prescribed service [Repealed]

[def subst Act 17 of 2018 s 2, effective 1 August 2018; def amended Act 18 of 2020, effective 1 August 2020 def repealed by Act 10 of 2022, s2, from 1 April 2022]

turnover means any sums or amounts received or receivable by or on behalf of the owner of a service in respect of any sums or amounts included in a charge for a prescribed service.

PART 2 IMPOSITION OF ENVIRONMENT AND CLIMATE ADAPTATION LEVY ON PRESCRIBED SERVICES (Sections 3–5)

[Section 3] Environment and Climate Adaptation Levy for Prescribed Services

[Repealed]

[s 3 am Act 36 of 2017 ss 5 and 12, effective 1 August 2017, part 2 deleted by Act 10 of 2022. From 1 April 2022]

[Section 4] Environment and Climate Adaptation Levy to be Paid and Returns Made to the CEO

[Repealed]

[Part 2 deleted by Act 10 of 2022. From 1 April 2022]

[Section 5] Accountable Persons to Register with the CEO

[Repealed]

[Part 2 deleted by Act 10 of 2022. From 1 April 2022]

**PART 3 IMPOSITION OF ENVIRONMENT AND CLIMATE ADAPTATION
LEVY ON PRESCRIBED ITEMS
(Sections 6–9)**

**DIVISION 1 IMPOSITION OF ENVIRONMENT AND CLIMATE ADAPTATION LEVY
ON PLASTIC BAGS
(Sections 6, 7)**

[Section 6] Imposition of Environment and Climate Adaptation Levy on Plastic Bags

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 7] Collection of Environment and Climate Adaptation Levy for Plastic Bags

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

DIVISION 2 IMPOSITION OF ENVIRONMENT AND CLIMATE ADAPTATION LEVY ON IMPORTED GOODS (Sections 8-9)

[Section 8] Imposition of Environment and Climate Adaptation Levy on Imported Goods

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 9] Collection of Environment and Climate Adaptation Levy for Imported Goods

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 9A] Amendments to the Environment and Climate Adaptation Levy on Imported Goods

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 9B] Drawback allowed on re-export

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 9C] Refunds

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

[Section 9D] Refunds may be set off against duty, fee or other charge payable

[Repealed]

[Part 3 deleted by Act 10 of 2022. From 1 April 2022]

**PART 4 IMPOSITION OF ENVIRONMENT AND CLIMATE ADAPTATION
LEVY ON PRESCRIBED INCOME
(Sections 10-11)**

[Section 10] Imposition of Environment and Climate Adaptation Levy on Prescribed Income

[Repealed]

[Part 4 deleted by Act 10 of 2022. From 1 April 2022]

[Section 11] Collection of Environment and Climate Adaptation Levy for Prescribed Income

[Repealed]

[Part 4 deleted by Act 10 of 2022. From 1 April 2022]

PART 5 ENVIRONMENT AND CLIMATE ADAPTATION FUND (Sections 12–14)

[Section 12] Establishment of the Environment and Climate Adaptation Fund

(1) This section establishes the Environment and Climate Adaptation Fund.

(2) The Fund shall consist of—

a) [repealed];

(aa) a percentage of the Value Added Tax (VAT) on prescribed services as prescribed by regulations;

(ab) a percentage of the plastic levy as prescribed by regulations;

(ac) a percentage of the superyacht levy as prescribed by regulations;”.

b) any interest accrued from money deposited in the Fund;

c) any money appropriated by Parliament for the purposes of the Fund; and

d) such sums of money received for the purposes of the Fund under written law or from any other source approved by the Minister.

[subs (2) am Act 38 of 2017 s 7, effective 1 August 2017]

(3) The Fiji Revenue and Customs Service must pay money collected for the payment of the Environment and Climate Adaptation Levy as follows—

(a) a percentage as prescribed by regulations to be paid into the Climate Relocation of Communities Trust Fund established under section 3 of the Climate Relocation of Communities Trust Fund Act 2019; and

(b) the remainder to be paid into the Fund

[subs (3) am Act 38 of 2017 s 7, effective 1 August 2017]

(4) No part of the Fund may be transferred or assigned to any person other than in accordance with this Act.

(5) The Trustee Act 1966 does not apply to the Fund.

[Section 13] Purposes of the Fund

The purposes of the Fund are to—

a) promote conservation of the forests, flora, fauna, wildlife, ecosystems and biodiversity of Fiji;

b) provide funding to assist programmes, projects and activities associated with climate change, including climate change mitigation and adaptation activities; and

c) engage in any environment or climate change related activity approved by the Minister.

[Section 14] Application of Fund

- (1) The Ministry must only expend the monies of the Fund for the purposes provided under section 13.
- (2) No payments may be made from the Fund without the authorisation of the permanent secretary responsible for finance.
- (3) The expenditure of the Fund shall be published by the Ministry and made publicly available.

PART 6 ANTI-AVOIDANCE (Section 15)

[Section 15] Avoidance of Environment and Climate Adaptation Levy

[Repealed]

[Part 6 deleted by Act 10 of 2022. From 1 April 2022]

PART 7 MISCELLANEOUS (Sections 16–18)

[Section 16] Application

[Repealed]

[Part 6 deleted by Act 10 of 2022. From 1 April 2022]

[Section 17] Regulations

[Repealed]

[Part 6 deleted by Act 10 of 2022. From 1 April 2022]

[Section 18] Amendment to references to “Environmental Levy”

[Repealed]

[Part 6 deleted by Act 10 of 2022. From 1 April 2022]

SCHEDULE

SCHEDULE 1

(Section 2) - Prescribed Services

[Sch 1 am Act 17 of 2016 s 2, effective 1 August 2016; Act 36 of 2017 ss 9 and 11, effective 1 August 2017 ; Act 17 of 2018 s 5, effective 1 August 2018]

[Repealed]

[Schedule 1 deleted by Act 10 of 2022. From 1 April 2022]

SCHEDULE 2

(Section 8)- Imported Goods

[Sch 2 insrt Act 36 of 2017 s 10, effective 1 August 2017; paragraphs 1,2 and 3 amended by Act 11(s4) and 24(s2) of 2019, effective 7 July 2019, except for non-hybrid vehicles which is effective from 5th August 2019; amended Act 18 of 2020, effective 1 August 2020, amended by Act 16 of 2021, s3, effective 1 August 2021]

[Repealed]

[Schedule 2 deleted by Act 10 of 2022. From 1 April 2022]

TRANSITIONAL

- (1) Any Environment and Climate Adaptation Levy imposed under the Environment and Climate Adaptation Levy Act 2015 continues to apply to transactions entered into and paid before 1 April 2022.
- (2) The Chief Executive Officer of the Fiji Revenue and Customs Service continues to exercise the powers provided under section 4 of the Environment and Climate Adaptation Levy Act 2015 in relation to transactions entered into before 1 April 2022.
- (3) An accountable person registered under the Environment and Climate Adaptation Levy Act 2015 before 1 April 2022 continues to be deemed as registered in accordance with the Environment and Climate Adaptation Levy Act 2015.
- (4) The Environment and Climate Adaptation Levy payable before 1 April 2022 which is collected by an accountable person is held in trust for the State pursuant to section 22 of the Tax Administration Act 2009.
- (5) The Environment and Climate Adaptation Levy payable under the Environment and Climate Adaptation Levy Act 2015 before 1 April 2022 must be recovered in accordance with the procedures and powers provided under the Tax Administration Act 2009 as though the Environment and Climate Adaptation Levy had not been removed.

ENVIRONMENT AND CLIMATE ADAPTATION LEVY (PLASTIC BAGS) REGULATIONS 2017

Table of Amendments

Environment and Climate Adaptation Levy (Plastic Bags) Regulations 2017 (LN 61 of 2017) commenced on 1 August 2017, as amended by:

Amending Legislation	Date of Commencement
Environment and Climate Adaptation Levy (Revised Budget Amendment) Act 2022 [No. 10 of 2022]	1 April 2022 [Repeal of Regulation]

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[Regulation 1] Short title and Commencement

(1) These Regulations may be cited as the Environment and Climate Adaptation Levy (Plastic Bags) Regulations 2017.

(2) These Regulations come into force on 1 August 2017.

[Regulation 2] Interpretation

In these Regulations, unless the context otherwise requires—

accountable person means the owner, manager, sole precedent partner and otherwise the person who is responsible for the daily management of a business;

Business means a business as prescribed under regulation 3;

Cashier means a person who, as part of his or her employment with a business, operates a register for the business; and

Register means a point of sale invoicing device into which a cashier enters data for a transaction.

[Regulation 3] Business to which these Regulations apply

For the purposes of section 6(1) of the Act, a “business” means any business that utilises a register.

[Regulation 4] Collection of Environment and Climate Adaptation Levy on Plastic Bags

(1) The Environment and Climate Adaptation Levy charged on plastic bags must be collected by a cashier at the point at which a plastic bag is provided by the business to a consumer.

(2) The accountable person must—

- a) ensure that the Environment and Climate Adaptation Levy is collected in accordance with subregulation (1);
- b) ensure that the Environment and Climate Adaptation Levy collected under subregulation (1) is paid to the CEO before or on the last day of each month following the month in which the Environment and Climate Adaptation Levy is collected; and
- c) provide together with such payment a report in respect of the month in which the Environment and Climate Adaptation Levy is collected, setting out the—
 - i. number of plastic bags stocked by the business at the beginning of that month;
 - ii. number of plastic bags provided to consumers in that month;
 - iii. number of plastic bags remaining in the stock of the business at the end of that month; and
 - iv. amount of Environment and Climate Adaptation Levy collected in that month.

(3) Notwithstanding subregulation (2), the CEO may, in any particular case, require that the Environment and Climate Adaptation Levy be paid within a period of less than one month.

(4) Pursuant to subregulation (3), the accountable person must—

- a) not later than 14 days from the date the CEO requires, pay to the CEO the Environment and Climate Adaptation Levy collected at the time the CEO makes such a request; and
- b) provide along with such payment a report containing the particulars contained in subregulation 2(c).

[Regulation 5] Consumer Awareness

(1) A business must display a notice informing consumers of the Environment and Climate Adaptation Levy charged on plastic bags.

(2) Pursuant to subregulation (1), the notice must be clearly legible and displayed in a conspicuous place.

ENVIRONMENT AND CLIMATE ADAPTATION LEVY (CLIMATE RELOCATION OF COMMUNITIES TRUST FUND) REGULATIONS 2017

Table of Amendments

Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) Regulations 2019 (LN 68 of 2019) commenced on 1 August 2019, as amended by:

Amending Legislation	Date of Commencement
Environment and Climate Adaptation Levy (Revised Budget Amendment) Act 2022 [No. 10 of 2022]	1 April 2022
Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) (Amendment) Regulations 2022 (LN 33 of 2022)	1 April 2022

[Regulation 1] Short title and commencement

(1) These Regulations may be cited as the Environment and Climate Adaptation Levy (Climate Relocation of Communities Trust Fund) Regulations 2019.

(2) These Regulations are deemed to have come into force on 1 August 2019.

[Regulation 2] Percentage to be paid into the Climate Relocation of Communities Trust Fund

For the purposes of section 12(3)(a) of the Environment and Climate Adaptation Levy Act 2015, the prescribed percentage of the money collected for the payment of the Value Added Tax (VAT) on prescribed services, Social Responsibility Tax, plastic levy and superyacht levy that is to be paid into the Climate Relocation of Communities Trust Fund is 3%.

[Reg amended by Act 10 of 2022, from 1 April 2022 amended by deleting “Environment and Climate Adaptation Levy” and substituting “VAT on prescribed services, plastic levy, superyacht levy and income tax”]