

ACT NO. 18 OF 2018

I assent.

J. K. KONROTE
President

[13 July 2018]

AN ACT

TO AMEND THE FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Fiji Revenue and Customs Service (Budget Amendment) Act 2018.

(2) This Act comes into force on 1 August 2018.

(3) In this Act, the Fiji Revenue and Customs Service Act 1998 is referred to as the “Principal Act”.

Section 51 amended

2. The Principal Act is amended by deleting section 51 and substituting the following—

“Proceedings conducted by persons authorised by the Chief Executive Officer

51.—(1) Any person authorised in writing by the Chief Executive Officer may—

- (a) for any offence under this Act or under the laws specified in Schedule 1, conduct any prosecution in a court of competent jurisdiction; and

- (b) for the recovery of any tax or duty payable under the laws specified in Schedule 1, appear in any civil proceedings in a court of competent jurisdiction.

(2) At any stage before the close of a case for prosecution or before a final order is made for the purposes of civil proceedings conducted in accordance with this section—

- (a) a person authorised under subsection (1) may, with the leave of the court, withdraw, substitute or amend any proceedings including any complaint or charge; or
- (b) where it appears to the court that the proceedings, including any complaint or charge, is defective either in substance or in form, the court may make such orders for—
 - (i) amendment to the proceedings, including any complaint or charge; or
 - (ii) a substitution or addition of a new proceedings, including any complaint or charge,

as the court thinks necessary to meet the circumstances of the case.”.

Section 52 amended

3. Section 52 of the Principal Act is amended by—

- (a) in subsection (1), deleting “revenue law” and substituting “law specified in Schedule 1”;
- (b) in subsection (3)—
 - (i) deleting “Subject to subsection (4)(b)” and substituting “Unless otherwise prescribed under subsection (4A)”;
 - (ii) deleting “revenue law” and substituting “law specified in Schedule 1” wherever it appears;
- (c) deleting subsection (4) and inserting the following new subsections—

“(4) Pursuant to subsection (2), a revenue officer must not, except in accordance with regulations issued under subsection (4A), disclose any documents or information received in the performance of his or her duties.

(4A) The Minister may make regulations to prescribe, in relation to any documents or information received by a revenue officer in the performance of his or her duties under this Act—

- (a) the type of documents or information which may be disclosed by a revenue officer under this subsection;

- (b) the agencies, competent authorities, boards, the holder for the time being of a specified office, persons or classes of persons to whom a revenue officer may disclose documents or information;
 - (c) the manner and the purposes for which the documents or information being disclosed may be used;
 - (d) the arrangements which must be in place prior to the sharing of any documents or information under this subsection;
 - (e) the terms and conditions for the disclosure and use of any documents or information disclosed or to be disclosed under this provision;
 - (f) offences and penalties for—
 - (i) the improper use or unauthorised disclosure or dissemination, of any documents or information disclosed by a revenue officer; or
 - (ii) the breach of any term or condition prescribed in accordance with paragraph (e); and
 - (g) any other measures deemed necessary to ensure that documents or information issued pursuant to these regulations are maintained as secret and confidential.”;
- (d) in subsection (5), deleting “under subsection (4)” and substituting “pursuant to regulations issued under subsection (4A)”; and
- (e) in subsection (6), deleting “under subsection (4)” and substituting “pursuant to regulations issued under subsection (4A)”.

Schedule 1 amended

4. Schedule 1 to the Principal Act is amended after paragraph 14 by inserting the following new paragraph—

“15. Stamp Duties Act 1920”.

Passed by the Parliament of the Republic of Fiji this 12th day of July 2018.