

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

EXCISE ACT (AMENDMENT) PROMULGATION
PROMULGATION NO. 15 OF 2007)

ARRANGEMENT OF SECTIONS

1. Short title and commencement
2. Section 2 amended
3. New Part VA (Sections 22A to 22C) inserted
4. Section 65 amended
5. Section 72A inserted

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

EXCISE ACT (BUDGET AMENDMENT) PROMULGATION 2007
(PROMULGATION NO. 15 OF 2007)

IN exercise of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgment as President of the Republic of Fiji Islands as to what is best and good for the people of the Republic of the Fiji Islands, and by the exercise of the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the approval of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE EXCISE ACT

Short title, etc

1.—(1) This Promulgation may be cited as the Excise Act (Amendment) Promulgation 2007 and comes into force on 1 July 2007.

(2) In this Promulgation, the Excise Act 1986 is referred to as the “Act”.

Interpretation

2. Section 2 of the Act is amended—

(a) by adding the following definitions in their alphabetical positions—

““carriage within Fiji” in relation to excise, means the transfer by air, land or sea of excisable goods under Customs control from one port to another port or to another customs area within Fiji;

(b) by adding the following subsection—

“(2) Any term used in this Act but defined in another customs law carries the same meaning given to it under that customs law, unless expressly defined for the purpose of this Act.”.

New Part VA inserted

3. The Act is amended by inserting after section 22 the following Part—

“PART VA – TRANSFER OF EXCISE UNDER BOND GOODS BETWEEN
EXCISE FACTORIES, EXCISE WAREHOUSES AND PORTS WITHIN FIJI*Transfer of Excisable Goods*

22A.—(1) The Comptroller—

(a) may, subject to such conditions and restrictions as he sees fit to impose, permit excisable goods to be transferred between excise factories or excise warehouses and ports in Fiji; and

(b) shall ensure that such goods are transferred before due entry of the goods has been made, to another aircraft, vehicle or ship as transfer to a bonded warehouse, a customs warehouse, an Excise warehouse, an export warehouse, aircraft’s or ship’s stores, a consol freight station,

for export of such goods from an airport or seaport.

(2) Excisable goods which have been transferred under this section shall not be unloaded before due entry of such goods has been made except if such goods are unloaded for deposit in a customs area and duly deposited in such area.

- (3) The master of an aircraft or a ship or the agent of such aircraft or ship that—
- (a) deals with excisable goods contrary to a condition or restriction imposed under subsection (1); or
 - (b) unloads excisable goods contrary to subsection (2),
- commits an offence.

“Failure to produce excisable goods transferred within Fiji

22B.—(1) Excisable goods required to be transferred under section 22A are deemed to have been removed for use within Fiji, if the owner, the operator or agent of an aircraft, vehicle or ship to which excisable goods are to be transferred to under that section, fails to produce such goods to the proper officer at—

- (a) a bonded warehouse;
- (b) customs warehouse;
- (c) excise warehouse;
- (d) bonded export warehouse;
- (e) aircraft’s or ship’s stores;
- (f) consol freight station,

for export from any airport or seaport to which such goods have been consigned.

(2) Subsection (1) is without prejudice to any other remedy arising out of breach of this Law or any other written law in respect of such goods.

(3) For the purpose of subsections (1) and (2), the owner, operator or agent of aircraft, vehicle or ship shall, if so required by the proper officer, within one year from the expected date of arrival of the aircraft, vehicle or ship at such airport, seaport or export freight station, pay on demand any excise duty chargeable on the goods.

(4) Section 23 applies for the purpose of determining any excise duty payable under subsection (1).

(5) The owner, operator or agent of an aircraft, ship or vehicle that fails to produce excisable goods authorized to be transferred under section 22A for export pursuant to subsection (1) commits an offence.

Penalties

22C.—(1) A person who is convicted of an offence under section 22A(3) or 22B(5) is liable—

- (a) to a fine not exceeding 3 times the total excise duty component at subsisting rates for home consumption on such goods or \$200,000, whichever is the greater, or to imprisonment for a term not exceeding 12 years, or both; and
- (b) to an order that such goods are to be forfeited to the State.

(2) A person who is convicted under section 22A(3) or 22B(5) shall not carry out any further excise transactions until the fine imposed on such person is paid in full.”

Section 65 amended

4. Section 65 of the Act is amended in subsections (1), (2) and (3) by deleting “3” and substituting “5”.

Section 72A inserted

5. The Act is amended by inserting after section 72 the following section—

"Placing goods under Customs seal

72A.—(1) A Customs Officer or other person authorised under section 72—

- (a) may place under seal, any goods that have been detained; and
- (b) shall keep such goods—
 - (i) on board an aircraft, ship, or vehicle under customs control;
 - (ii) at any customs area; or
 - (iii) at any other place authorised in writing by the Comptroller.

(2) Detained goods, which have been placed under seal on board an aircraft, ship, vehicle or place under this Act, shall remain under seal until the aircraft or ship has departed from Fiji on an outward voyage.

(3) A person who, without the consent of the Comptroller, breaks or interferes with the seal placed on goods pursuant to subsection (1) commits an offence and is liable on conviction to a fine not exceeding \$10,000, and in addition to such, any such goods are liable to be forfeited to the State. ”.

Given under my hand this 18th day of April 2007.
