

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 47

FRIDAY, 21st OCTOBER

2022

[LEGAL NOTICE NO. 127]

CUSTOMS ACT 1986

Customs (Amendment) Regulations 2022

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

Short title and commencement

- 1.—(1) These Regulations may be cited as the Customs (Amendment) Regulations 2022.
- (2) These Regulations are deemed to have come into force on 1 August 2022, except for regulation 16 which is deemed to have come into force on 16 July 2022.
- (3) In these Regulations, the Customs Regulations 1986 is referred to as the “Principal Regulations”.

Regulation 37A amended

2. Regulation 37A(1) of the Principal Regulations is amended by deleting “Form No C.28A” and substituting “form”.

Regulation 47 amended

3. Regulation 47 of the Principal Regulations is amended by—

- (a) in subregulation (1)—
 - (i) in the chapeau, deleting “undermentioned”;
 - (ii) in paragraph (a), deleting “Form (C.18)”;
 - (iii) in paragraph (b), deleting “Form (C.17)”;
 - (iv) in paragraph (c), deleting “Form (C.19)”;
- (b) in subregulation (2)—
 - (i) in the chapeau, deleting “undermentioned”;
 - (ii) in paragraph (a), deleting “Form (C.20)”;
 - (iii) in paragraph (b), deleting “Form (C.19)”.

Regulation 73 amended

4. Regulation 73(1) of the Principal Regulations is amended by—
 - (a) in the chapeau, deleting “undermentioned”;
 - (b) in paragraph (a), deleting “Form (C.23)”;
 - (c) in paragraph (b), deleting “Form (C.24)”;

- (d) in paragraph (c), deleting “Form (C.25)”; and
- (e) in paragraph (d), deleting “Form (C.19) ”.

Regulation 75 amended

5. Regulation 75(1) of the Principal Regulations is amended by deleting “Form (C. 30)” and substituting “form”.

Regulation 80 amended

6. Regulation 80 of the Principal Regulations is amended by—

- (a) in subregulation (1), deleting “Forms (C.30) and (C.31) respectively” and substituting “forms”; and
- (b) in subregulation (2), deleting “Forms (C.10) and (C.11)” and substituting “forms”.

Regulation 81 amended

7. Regulation 81 of the Principal Regulations is amended by—

- (a) in subregulation (1), deleting “Forms (C.5) and (C.6) respectively” and substituting “forms”; and
- (b) in subregulation (2), deleting “Form (C.7) or (C.8)” and substituting “forms”.

Regulation 82 amended

8. Regulation 82(1) of the Principal Regulations is amended by deleting “Form (C32)” and substituting “form”.

Regulation 98 amended

9. Regulation 98(1) of the Principal Regulations is amended by deleting “Form (C. 21)” and substituting “form”.

Regulation 113 amended

10. Regulation 113 of the Principal Regulations is amended by deleting “Form (C. 36)” and substituting “form”.

Regulation 122 amended

11. Regulation 122(1) of the Principal Regulations is amended by deleting “Form (C. 37)” and substituting “form”.

Regulation 125 amended

12. Regulation 125(1) of the Principal Regulations is amended by deleting “Form (C. 44)” and substituting “form”.

Regulation 129 amended

13. Regulation 129 of the Principal Regulations is amended by—

- (a) in subregulation (2), deleting “Form (C.41)” and substituting “form”; and
- (b) in subregulation (3), deleting “Form (C.51)” and substituting “form”.

Regulation 131 amended

14. Regulation 131 of the Principal Regulations is amended by deleting “Form (C.42)” and substituting “form”.

Regulation 134 deleted

15. The Principal Regulations is amended by deleting regulation 134.

Regulation 140B inserted

16. The Principal Regulations are amended after regulation 140A by inserting the following new regulation—

“Levy imposed on imported luxury vehicles

140B. —(1) Subject to subregulation (2), a luxury vehicle levy must be imposed on all new or used passenger vehicles, and is applicable at the time of importation or clearance from a bonded warehouse.

(2) The luxury vehicle levy must be imposed on the engine capacity as follows—

(a) \$10,000 per unit on non-hybrid vehicles exceeding 3,000cc classified under tariff items 8703.24.20, 8703.24.30, 8703.24.40, 8703.24.50, 8703.24.60, 8703.24.90, 8703.33.22, 8703.33.23, 8703.33.24, 8703.33.25, 8703.33.26 and 8703.33.29; and

(b) \$10,000 per unit on hybrid vehicles exceeding 3,000cc classified under tariff items 8703.40.91, 8703.40.99, 8703.50.91 and 8703.50.99.

(3) Notwithstanding this regulation, the luxury vehicle levy is not applicable on liquid petroleum gas (LPG) vehicles, compressed natural gas (CNG) vehicles, solar vehicles, electric vehicles, and vehicles procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2 paragraph (iii) and 287 of Part 3 of Schedule 2 to the Customs Tariff Act 1986.”.

Regulation 156 inserted

17. The Principal Regulations are amended after regulation 155 by inserting the following new regulation—

“Comptroller may allow deferred payment or payment by instalments of fees and charges in certain circumstances

156. The Comptroller may, in his or her discretion and having regard to any special or exceptional circumstance allow the deferred payment or payment by installments of any fee or charge payable pursuant to these Regulations.”.

Made this 18th day of October 2022.

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