

EXTRAORDINARY

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 28

TUESDAY, 31st JULY

2018

[LEGAL NOTICE NO. 44]

INCOME TAX ACT 2015

Income Tax (Other Incentives) Regulations 2018

In exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Other Incentives) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Annual Meeting of the Asian Development Bank Board of Governors

2. A person is allowed a deduction for 150% of the amount of a cash donation exceeding \$10,000 made in a tax year to the Government for the hosting of the 52nd Annual Meeting of the Asian Development Bank Board of Governors in May 2019.

Research and development

3. A company is allowed a deduction for 250% of the amount of expenses incurred for research and development of Information Communications Technology and renewable energy industries.

Electric omnibuses

4.—(1) A company is allowed a deduction for 55% of the amount of expenses incurred for investments in electric omnibuses.

(2) In this regulation, “omnibus” has the meaning given in section 2 of the Land Transport Act 1998.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 45]

INCOME TAX ACT 2015

Income Tax (Employment Incentives) (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Employment Incentives) (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018, except for regulation 3 which comes into force on 1 January 2019.

(3) In these Regulations, the Income Tax (Employment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 8 amended

2. Regulation 8 of the Principal Regulations is amended by—

(a) renumbering regulation 8 as regulation 8(1); and

(b) after subregulation (1), inserting the following new subregulation—

“(2) A person is allowed a deduction for 150% of the amount paid for training the person’s employee, provided that the training is conducted through a training provider approved by the CEO.”.

Regulations 8A and 8B inserted

3. The Principal Regulations are amended after regulation 8 by inserting the following new regulations—

“Family care leave

8A.—(1) A person is allowed a deduction for 150% of the amount of any salary or wages paid to an employee during the 5 working days when the employee is on family care leave.

(2) For the purpose of subregulation (1), “family care leave” means the family care leave entitlement provided under section 68A of the Employment Relations Act 2007.

Paternity leave

8B.—(1) A person is allowed a deduction for 150% of the amount of any salary or wages paid to an employee during the 5 working days when the employee is on paternity leave.

(2) For the purpose of subregulation (1), “paternity leave” means the paternity leave entitlement provided under section 101A of the Employment Relations Act 2007.”.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 46]

INCOME TAX ACT 2015

**Income Tax (Electric Vehicle Charging Station
Development Package) (Amendment) Regulations
2018**

In exercise of the powers conferred on me by section 142(1) of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Electric Vehicle Charging Station Development Package) (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

(3) In these Regulations, the Income Tax (Electric Vehicle Charging Station Development Package) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 3 amended

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

(a) in the definition of “electric vehicle charging station development package” before “package”, inserting “investment”; and

(b) in the definition of “electric vehicle charging station development investment”, deleting “\$500,000” and substituting “\$100,000”.

Regulation 7 amended

3. Regulation 7 of the Principal Regulations is amended by deleting “under regulation 2”.

Regulation 8 amended

4. Regulation 8(1) of the Principal Regulations is amended by deleting “in regulation 2”.

Regulation 11 amended

5. Regulation 11 of the Principal Regulations is amended by—

(a) in subregulation (1) before “investment”, inserting “development”; and

(b) in subregulation (2)(b), deleting “\$500,000” and substituting “\$100,000”.

Regulation 12 amended

6. Regulation 12 of the Principal Regulations is amended by deleting “\$500,000” and substituting “\$100,000”.

Regulation 15 amended

7. Regulation 15 of the Principal Regulations is amended after “station” by inserting “development”.

Regulation 16 amended

8. Regulation 16 of the Principal Regulations is amended before “investment” wherever it appears by inserting “development”.

Regulation 17 amended

9. Regulation 17 of the Principal Regulations is amended after “development” by inserting “investment”.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 47]

CUSTOMS ACT 1986

**Customs (Prohibited Imports and Exports)
(Amendment) Regulations 2018**

IN exercise of the powers conferred on me by section 64 of the Customs Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Customs (Prohibited Imports and Exports) (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Schedule 3 amended

2. Schedule 3 to the Customs (Prohibited Imports and Exports) Regulations 1986 is amended by—

- (a) deleting item 4;
- (b) in item 5(a) after tariff item “8706.00.99;”, inserting tariff item “8708.99.30;”; and
- (c) in item 5(b) after tariff item “8706.00.99;”, inserting tariff item “8708.99.30;”.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 48]

TAX ADMINISTRATION ACT 2009

Tax Administration (Infringement Notices) Regulations 2018

IN exercise of the powers conferred on me by section 60C of the Tax Administration Act 2009, I hereby make these Regulations—

PART 1—PRELIMINARY

Short title and commencement

1.—(1) These Regulations may be cited as the Tax Administration (Infringement Notices) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“Act” means the Tax Administration Act 2009 and includes the tax laws specified in Schedule 2 to the Act;

“court” means a court of competent jurisdiction;

“fixed penalty” means a penalty prescribed in column 4 of Schedule 1;

“fixed penalty offence” means an offence prescribed in columns 1 and 2 of Schedule 1;

“Infringement Notice” means the notice issued under regulation 5;

“late payment fee” means 50% of the fixed penalty a person is liable to pay;

“revoked Regulations” means the Value Added Tax (Infringement) Regulations 2016;

“Service” means the Fiji Revenue and Customs Service; and

“VAT Infringement Notice” means the notice prescribed in Schedule 1 to the revoked Regulations.

Objectives

3. The objectives of these Regulations are to—

- (a) ensure compliance with the Act;
- (b) address breaches of the Act;
- (c) improve self-regulation; and
- (d) ensure the efficient collection of taxes.

Application

4. These Regulations apply throughout Fiji irrespective of a person’s nationality, citizenship or place of registration or incorporation.

PART 2—PROCEEDINGS FOR INFRINGEMENT NOTICES

Issuance of Infringement Notice

5.—(1) A tax officer may issue an Infringement Notice to a person alleged to have committed a fixed penalty offence by serving the Infringement Notice—

- (a) personally upon the person;
- (b) through registered mail sent to the person's postal address last recorded by the Service;
- (c) at the registered office of the person;
- (d) upon a person who resides at the person's physical address last recorded by the Service, provided that the first mentioned person is of or over the age of 18 years; or
- (e) through any electronic means as approved by the Service, including by electronic mail to a valid electronic mailing address submitted by the person to the Service and verified by the Service.

(2) In these Regulations, service of the Infringement Notice is deemed to have been effected if the Infringement Notice is—

- (a) in the form prescribed in Schedule 2; and
- (b) served in accordance with this regulation.

(3) The Service may notify a person to whom an Infringement Notice is issued of the person's alleged commission of a fixed penalty offence and such notification may be made by—

- (a) Short Message Service (SMS) messaging to a registered mobile phone contact; or
- (b) electronic mail to a valid electronic mailing address,

submitted by the person to the Service and verified by the Service.

Fixed penalty

6. A person to whom an Infringement Notice is issued is liable to a fixed penalty and must, within 30 days from the date the Infringement Notice is issued, undertake one of the following actions—

- (a) pay the fixed penalty in a single payment or by instalments; or
- (b) elect to dispute the Infringement Notice in a court.

Failure to pay fixed penalty

7.—(1) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the person is liable to pay the late payment fee in addition to the fixed penalty and where the person is—

- (a) an individual, the individual shall be issued a departure prohibition order preventing the individual from leaving Fiji; or

- (b) a company, all the directors of the company in Fiji shall be issued a departure prohibition order preventing the directors from leaving Fiji,

unless the person undertakes one of the following actions—

- (i) pays the fixed penalty and late payment fee in a single payment or by instalments; or
- (ii) elects to dispute the Infringement Notice in court.

(2) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice in a court, the person must notify the Service, on or before the payment of the fixed penalty and late payment fee, if applicable, of the person's intention to dispute the Infringement Notice.

(3) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice and the court subsequently makes a final determination in the person's favour, including the determination of any appeal in any appellate court, the Service must refund the fixed penalty and late payment fee, if applicable, to that person.

(4) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the Service must notify the Director of Immigration immediately after the expiration of the prescribed period.

(5) Upon receipt of the notification from the Service under subregulation (4), the Director of Immigration must issue to—

- (a) where the person is an individual, the individual; or
- (b) where the person is a company, all the directors of the company in Fiji,

a departure prohibition order stating—

- (i) the reasons for the issue of the departure prohibition order;
- (ii) the fixed penalty and late payment fee that the person is required to pay; and
- (iii) that the departure prohibition order may be revoked if the person undertakes any of the actions listed in subregulation (1)(i) and (ii).

(6) If a departure prohibition order is issued to a person under this regulation, the person to whom the departure prohibition order is issued may pay in full the fixed penalty and late payment fee that the person is liable to, to the Service or, if the person intends to leave Fiji, to the Department of Immigration at an international airport in Fiji.

(7) Pursuant to subregulation (6), if a person pays in full the fixed penalty and late payment fee that the person is liable to, the departure prohibition order is deemed to have been revoked and the person must not be prevented from leaving Fiji on the basis of the departure prohibition order issued under this regulation.

Failure to take action within 3 months

8. If a person to whom an Infringement Notice is issued does not undertake any of the actions provided in regulation 7(1)(i) and (ii) within 3 months from the date the Infringement Notice is issued, the Infringement Notice takes effect as a conviction and the Service may seek the maximum penalty for the prescribed offence from a court.

Evidence of matters in certificate

9. A certificate signed by a tax officer stating that the fixed penalty was or was not paid must, unless the contrary is proved, be conclusive evidence of the matters stated in the certificate.

PART 3—MISCELLANEOUS

Revocation

10. The Value Added Tax (Infringement) Regulations 2016 is revoked.

Transition

11. The provisions of the revoked Regulations continue to apply to any VAT Infringement Notice issued by the Service prior to the commencement of these Regulations until such time that—

- (a) the fixed penalty specified in the VAT Infringement Notice is paid to the Service; or
- (b) the registered person specified in the VAT Infringement Notice is required to appear before the Magistrates Court to answer to the charge specified in the VAT Infringement Notice.

Made this 31st day of July 2018.

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

SCHEDULE 1
(Regulation 2)

FIXED PENALTY OFFENCES AND FIXED PENALTIES

1. Tax Administration Act 2009

Section	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty		
			Gross annual turnover less than \$500,000	Gross annual turnover between \$500,000 - \$1.5 million	Gross annual turnover more than \$1.5 million
49(1)	Failure to file a tax return	\$25,000 10 years	\$5,000	\$10,000	\$25,000
49(3)	False or misleading tax return	\$250,000	\$100,000	\$150,000	\$200,000
50	Failure to comply with obligations under: section 26 section 27 section 32 section 35(4) section 36 section 37A section 38 section 38A section 73(8)	\$25,000 10 years	\$5,000	\$10,000	\$25,000
52(1)	Use of false Taxpayer Identification Number	\$25,000 10 years	\$5,000	\$10,000	\$25,000
54	Obstruction of tax officer	\$25,000 10 years	\$5,000	\$10,000	\$25,000
58A(2)	Failure to display tax	\$25,000 10 years	\$5,000	\$10,000	\$25,000
58B	Charging tax where no tax payable	\$25,000 10 years	\$5,000	\$10,000	\$25,000
58C	Failure to charge tax	\$25,000 10 years	\$5,000	\$10,000	\$25,000
116	Failure to comply with Part 4	\$50,000 10 years	\$10,000	\$20,000	\$50,000
116A	Offences by a tax agent	\$50,000 10 years	\$10,000	\$20,000	\$50,000

2. Tax Administration (Electronic Fiscal Device) Regulations 2017

Regulation	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty		
			Gross annual turnover of supplier's business is less than \$500,000	Gross annual turnover of supplier's business between \$500,000 - \$1.5 million	Gross annual of turnover of supplier's business above \$1.5 million
22	Failure to comply with regulation 15	If gross annual turnover of the supplier's business is less than \$500,000 - \$10,000	\$2,000	\$5,000	\$10,000
		If gross annual turnover of the supplier's business is \$500,000 or more but less than \$1.5 million - \$25,000	\$5,000	\$10,000	\$25,000
		If the gross annual turnover of the suppliers business is \$1.5 million or more - \$50,000	\$10,000	\$20,000	\$50,000
		24 months			

Regulation	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty		
			Gross annual turnover of supplier's business is less than \$500,000	Gross annual turnover of supplier's business between \$500,000 - \$1.5 million	Gross annual turnover of supplier's business above \$1.5 million
23	Failure to comply with regulation 18	<p>If gross annual turnover of the taxpayer's business is less than \$500,000 - \$10,000</p> <p>If gross annual turnover of the taxpayer's business is \$500,000 or more but less than \$1.5 million - \$25,000</p> <p>If the gross annual turnover of the taxpayer's business is \$1.5 million or more - \$50,000</p> <p>24 months</p>	<p>\$2,000</p> <p>\$5,000</p> <p>\$10,000</p>	<p>\$5,000</p> <p>\$10,000</p> <p>\$20,000</p>	<p>\$10,000</p> <p>\$25,000</p> <p>\$50,000</p>
28(4)	Offence against regulation 28(3)	<p>If gross annual turnover of the taxpayer's business is less than \$500,000 - \$10,000</p> <p>If gross annual turnover of the taxpayer's business is \$500,000 or more but less than \$1.5 million - \$25,000</p> <p>If the gross annual turnover of the taxpayer's business is \$1.5 million or more - \$50,000</p> <p>24 months</p>	<p>\$2,000</p> <p>\$5,000</p> <p>\$10,000</p>	<p>\$5,000</p> <p>\$10,000</p> <p>\$20,000</p>	<p>\$10,000</p> <p>\$25,000</p> <p>\$50,000</p>

3. Value Added Tax Act 1991

Section	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty		
			Gross annual turnover of supplier's business is less than \$500,000	Gross annual turnover of supplier's business between \$500,000 - \$1.5 million	Gross annual of turnover of supplier's business above \$1.5 million
72(2)	Offence against section 71(c) or section 71(m) on the first occasion	\$5,000 10 years	\$1,000	\$3,000	\$5,000
	Offence against section 71(c) or section 71(m) on the second occasion	\$15,000 10 years	\$5,000	\$10,000	\$15,000
	Offence against section 71(c) or section 71(m) on every other occasion	\$25,000 10 years	\$5,000	\$10,000	\$25,000
72(3)	Offence against section 71(a)	\$10,000	\$2,000	\$5,000	\$10,000
72(4)	Offence against section 71(d), (e), (f), (g), (h) or (k) on the first occasion	\$10,000 or 3 times the tax involved if greater 10 years	\$2,000	\$5,000	\$10,000
	Offence against section 71(d), (e), (f), (g), (h) or (k) on every other occasion	\$20,000 or 3 times the tax involved if greater 10 years	\$10,000	\$15,000	\$20,000
72A(3)	Failure to comply with section 72A(1)	\$50,000	\$20,000	\$25,000	\$50,000
72A(4)	Failure to pay fine	\$100,000 10 years	\$40,000	\$50,000	\$100,000

4. Stamp Duties Act 1920

Section	Fixed Penalty Offence	Maximum Penalty: Fine	Fixed Penalty		
			Gross annual turnover less than \$500,000	Gross annual turnover between \$500,000 - \$1.5 million	Gross annual turnover more than \$1.5 million
20	Defacement of adhesive stamp	\$25,000	\$5,000	\$10,000	\$25,000
26	Failure to comply with notice	\$25,000	\$5,000	\$10,000	\$25,000
37 (1)(a)	Instrument is presented to be stamped more than 2 months but not more than 3 months after execution	25% on the amount of duty payable but not less \$500	\$200	\$300	\$500
37 (1)(b)	Instrument is not presented to be stamped within 3 months after execution	50% on the amount of duty payable but not less \$1,000	\$400	\$600	\$1,000
47(2)	Refusal to permit inspection or obstructs inspection	\$25,000	\$5,000	\$10,000	\$25,000
51	Neglect or refusal to cancel adhesive stamp	\$25,000	\$5,000	\$10,000	\$25,000
55	Failure to affix and cancel stamp	\$25,000	\$5,000	\$10,000	\$25,000
64(2)	Make or execution of bill of lading not stamped	\$25,000	\$5,000	\$10,000	\$25,000
64A(2)	Make or execution of air waybill not stamped	\$25,000	\$5,000	\$10,000	\$25,000
68(a)	Failure by charter party to stamp within 7 days after first execution	\$1,000	\$100	\$500	\$1,000
68(b)	Failure by charter party to stamp after 7 days after first execution	\$2,000	\$200	\$1,000	\$2,000

Section	Fixed Penalty Offence	Maximum Penalty: Fine	Fixed Penalty		
			Gross annual turnover less than \$500,000	Gross annual turnover between \$500,000 - \$1.5 million	Gross annual turnover more than \$1.5 million
78(1)	Notary public attesting or certifying the due execution of any instrument liable to duty and not appearing to be duly stamped	\$25,000	\$5,000	\$10,000	\$25,000
103	Issuing unstamped documents, writs or processes	\$25,000	\$5,000	\$10,000	\$25,000

5. Gambling Turnover Tax Act 1991

Section	Fixed Penalty Offence	Maximum Penalty: Fine	Fixed Penalty		
			Gross annual turnover less than \$500,000	Gross annual turnover between \$500,000 - \$1.5 million	Gross annual turnover more than \$1.5 million
6(5)	Failure by accountable person to register	\$25,000	\$5,000	\$10,000	\$25,000

SCHEDULE 2
(Regulation 5(2)(a))



FIJI REVENUE AND CUSTOMS SERVICE

INFRINGEMENT NOTICE

Infringement Notice Number:

1. Details of Offender
Name:
Address:
TIN:
2. Details of Offence
Statement of Offence:
Particulars of Offence:
Contrary to:

This offence carries a maximum penalty of [\\$]. If you do not wish to contest this Infringement Notice, you are required to pay the fixed penalty of [\\$] to the Fiji Revenue and Customs Service.

The payment of the fixed penalty is due within 30 days from the date of issue of this Infringement Notice and is payable at any Fiji Revenue and Customs Service office. If you pay the fixed penalty, all liability in respect of the offence will be discharged and no further action will be taken against you with respect to this particular offence.

If you wish to contest this Infringement Notice, you may elect to dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice.

If you fail to pay the fixed penalty or dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice, you will be—

- (i) liable to a late payment fee equivalent to 50% of the fixed penalty, in addition to the fixed penalty; and
- (ii) issued a departure prohibition order preventing you from leaving Fiji.

You may pay your fixed penalty and late payment fee in a single payment or in instalments.

The departure prohibition order will continue until you pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court.

If you do not pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court within 3 months from the date this Infringement Notice is issued to you, this Infringement Notice will take effect as a conviction from the court and the Fiji Revenue and Customs Service may seek the maximum penalty from the court.

3. Details of Tax Officer

Name:	Date: [day/month/year]
Signature:	

4. Affidavit of Service

I, [name of Tax Officer whose signature appears in section 3], make oath and say that, on the [specify day] day of [specify month], 20 [specify year] at [specify address] I did serve upon the offender specified therein.

[signature of Tax Officer]

Sworn by the above named Tax Officer this [specify day] day of [specify month] 20 [specify year].

Before:

[name and signature of Commissioner for Oaths/Justice of the Peace]

Commissioner for Oaths/Justice of the Peace

[LEGAL NOTICE NO. 49]

EXCISE ACT 1986

Excise (Infringement Notices) Regulations 2018

In exercise of the powers conferred on me by section 64C of the Excise Act 1986, I hereby make these Regulations—

PART 1—PRELIMINARY

Short title and commencement

1.—(1) These Regulations may be cited as the Excise (Infringement Notices) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“Act” means the Excise Act 1986;

“court” means a court of competent jurisdiction;

“fixed penalty” means a penalty prescribed in column 4 of Schedule 1;

“fixed penalty offence” means an offence prescribed in columns 1 and 2 of Schedule 1;

“Infringement Notice” means the notice issued under regulation 5;

“late payment fee” means 50% of the fixed penalty a person is liable to pay; and

“Service” means the Fiji Revenue and Customs Service.

Objectives

3. The objectives of these Regulations are to—

(a) ensure compliance with the Act; and

(b) address breaches of the Act.

Application

4. These Regulations apply throughout Fiji irrespective of a person’s nationality, citizenship or place of registration or incorporation.

PART 2—PROCEEDINGS FOR INFRINGEMENT NOTICES

Issuance of Infringement Notice

5.—(1) A proper officer may issue an Infringement Notice to a person alleged to have committed a fixed penalty offence by serving the Infringement Notice—

(a) personally upon the person;

(b) through registered mail sent to the person’s postal address last recorded by the Service;

- (c) at the registered office of the person;
- (d) upon a person who resides at the person's physical address last recorded by the Service, provided that the first mentioned person is of or over the age of 18 years; or
- (e) through any electronic means as approved by the Service, including by electronic mail to a valid electronic mailing address submitted by the person to the Service and verified by the Service.

(2) In these Regulations, service of the Infringement Notice is deemed to have been effected if the Infringement Notice is—

- (a) in the form prescribed in Schedule 2; and
- (b) served in accordance with this regulation.

(3) The Service may notify a person to whom an Infringement Notice is issued of the person's alleged commission of a fixed penalty offence and such notification may be made by—

- (a) Short Message Service (SMS) messaging to a registered mobile phone contact; or
- (b) electronic mail to a valid electronic mailing address,

submitted by the person to the Service and verified by the Service.

Fixed penalty

6. A person to whom an Infringement Notice is issued is liable to a fixed penalty and must, within 30 days from the date the Infringement Notice is issued, undertake one of the following actions—

- (a) pay the fixed penalty in a single payment or by instalments; or
- (b) elect to dispute the Infringement Notice in a court.

Failure to pay fixed penalty

7.—(1) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the person is liable to pay the late payment fee in addition to the fixed penalty and where the person is—

- (a) an individual, the individual shall be issued a departure prohibition order preventing the individual from leaving Fiji; or
- (b) a company, all the directors of the company in Fiji shall be issued a departure prohibition order preventing the directors from leaving Fiji,

unless the person undertakes one of the following actions—

- (i) pays the fixed penalty and late payment fee in a single payment or by instalments; or
- (ii) elects to dispute the Infringement Notice in court.

(2) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice in a court,

the person must notify the Service, on or before the payment of the fixed penalty and late payment fee, if applicable, of the person's intention to dispute the Infringement Notice.

(3) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice and the court subsequently makes a final determination in the person's favour, including the determination of any appeal in any appellate court, the Service must refund the fixed penalty and late payment fee, if applicable, to that person.

(4) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the Service must notify the Director of Immigration immediately after the expiration of the prescribed period.

(5) Upon receipt of the notification from the Service under subregulation (4), the Director of Immigration must issue to—

- (a) where the person is an individual, the individual; or
- (b) where the person is a company, all the directors of the company in Fiji,

a departure prohibition order stating—

- (i) the reasons for the issue of the departure prohibition order;
- (ii) the fixed penalty and late payment fee that the person is required to pay; and
- (iii) that the departure prohibition order may be revoked if the person undertakes any of the actions listed in subregulation (1)(i) and (ii).

(6) If a departure prohibition order is issued to a person under this regulation, the person to whom the departure prohibition order is issued may pay in full the fixed penalty and late payment fee that the person is liable to, to the Service or, if the person intends to leave Fiji, to the Department of Immigration at an international airport in Fiji.

(7) Pursuant to subregulation (6), if a person pays in full the fixed penalty and late payment fee that the person is liable to, the departure prohibition order is deemed to have been revoked and the person must not be prevented from leaving Fiji on the basis of the departure prohibition order issued under this regulation.

Failure to take action within 3 months

8. If a person to whom an Infringement Notice is issued does not undertake any of the actions provided in regulation 7(1)(i) and (ii) within 3 months from the date the Infringement Notice is issued, the Infringement Notice takes effect as a conviction and the Service may seek the maximum penalty for the prescribed offence from a court.

Evidence of matters in certificate

9. A certificate signed by a proper officer stating that the fixed penalty was or was not paid must, unless the contrary is proved, be conclusive evidence of the matters stated in the certificate.

Made this 31st day of July 2018.

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

SCHEDULE 1
(Regulation 2)

EXCISE ACT 1986

FIXED PENALTY OFFENCES AND FIXED PENALTIES

Section	Fixed Penalty Offence	Maximum Penalty: Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
8(1)	Manufacture without license etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
10(3)	Failure to furnish description of proposed excise factory etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
11(3)	Failure to provide accommodation	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
13(2)	Failure to comply with provisions relating to denaturing of spirit	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
14(2)	Manufacturing spirits to a strength exceeding prescribed limits	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
15(2)	Storage, possession and control of excisable goods without lawful authority	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
18(4)	Removal or return excisable good without Comptroller's written consent	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
19(2)	Altering excisable goods in breach of regulations made under section 86	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
20(2)	Packing, sorting, caring out or similar operation with respect to excisable goods	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
21(2)	Taking samples without complying with procedures and conditions specified by the Comptroller	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

22(2)	Unauthorised delivery of excisable goods	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
22C(1)	Penalties for failure to comply with requirements under section 22A(3) for transferring excisable goods or failure to produce excisable goods transferred in Fiji under section 22B(5)	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 greater. Not more than 12 years imprisonment	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
28(2)	Manufacturers failure to submit returns etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
30(2)	Failure to comply with conditions placed by the Minister with regard to remitting or refunding excise duty	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
42(2)	Refusal to assist and aid an officer in measuring and taking an account of excisable goods in or upon a premises	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
45(5)	Refusal to stop or to permit the search of a vehicle, boat or other means of conveyance	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
47(3)	Failure to submit a certificate of audit	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
51(2)	Failure to provide assistance	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
52	Making incorrect statements and falsifying documents etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
53	Refusing to give information or answer to questions	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
54	Evasion of excise duty and illegal manufacture of excisable goods	\$25,000 or 3 times the value of the excisable goods or materials, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

55(1)	Excess of excisable goods which should be in stock	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
55(2)	Deficiency in excisable goods which should be in stock	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
56(3)	Unlawful possession of stills etc for manufacturing spirits or machinery for manufacturing of excisable goods	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
57	Obstruction of officers etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
64(1)	Various penalties associated with owners of aircraft and ships	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
71(2)	Refusal to furnish information etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
72A(3)	Interfering with sealed goods or breaking or interfering with customs seal without the consent of the Comptroller	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
80(3)	Failure to comply with standards and methods of manufacturing etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
81(5)	Failure to maintain books etc as required by the Comptroller	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
87(2)	Failure to comply with conditions of exemptions granted by the Minister	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

SCHEDULE 2
(Regulation 5(2)(a))



FIJI REVENUE AND CUSTOMS SERVICE

INFRINGEMENT NOTICE

Infringement Notice Number:

1. Details of Offender
Name:
Address:
TIN:
2. Details of Offence
Statement of Offence:
Particulars of Offence:
Contrary to:

This offence carries a maximum penalty of [\$.]. If you do not wish to contest this Infringement Notice, you are required to pay the fixed penalty of [\$.] to the Fiji Revenue and Customs Service.

The payment of the fixed penalty is due within 30 days from the date of issue of this Infringement Notice and is payable at any Fiji Revenue and Customs Service office. If you pay the fixed penalty, all liability in respect of the offence will be discharged and no further action will be taken against you with respect to this particular offence.

If you wish to contest this Infringement Notice, you may elect to dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice.

If you fail to pay the fixed penalty or dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice, you will be—

- (i) liable to a late payment fee equivalent to 50% of the fixed penalty, in addition to the fixed penalty; and
- (ii) issued a departure prohibition order preventing you from leaving Fiji.

You may pay your fixed penalty and late payment fee in a single payment or in instalments.

The departure prohibition order will continue until you pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court.

If you do not pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court within 3 months from the date this Infringement Notice is issued to you, this Infringement Notice will take effect as a conviction from the court and the Fiji Revenue and Customs Service may seek the maximum penalty from the court.

3. Details of Proper Officer

Name:	Date: [day/month/year]
Signature:	

4. Affidavit of Service

I, [name of Proper Officer whose signature appears in section 3], make oath and say that, on the [specify day] day of [specify month], 20 [specify year] at [specify address] I did serve upon the offender specified therein.

[signature of Proper Officer]

Sworn by the above named Proper Officer this [specify day] day of [specify month] 20 [specify year].

Before:

[name and signature of Commissioner for Oaths/Justice of the Peace]

Commissioner for Oaths/Justice of the Peace

[LEGAL NOTICE NO. 50]

CUSTOMS ACT 1986

Customs (Infringement Notices) Regulations 2018

IN exercise of the powers conferred on me by section 143F of the Customs Act 1986, I hereby make these Regulations—

PART 1—PRELIMINARY

Short title and commencement

1.—(1) These Regulations may be cited as the Customs (Infringement Notices) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“Act” means the Customs Act 1986;

“court” means a court of competent jurisdiction;

“Customs Infringement Notice” means the notice prescribed in Schedule 1 to the revoked Regulations;

“fixed penalty” means a penalty prescribed in column 4 of Schedule 1;

“fixed penalty offence” means an offence prescribed in columns 1 and 2 of Schedule 1;

“Infringement Notice” means the notice issued under regulation 5;

“late payment fee” means 50% of the fixed penalty a person is liable to pay;

“revoked Regulations” means the Customs (Infringement) Regulations 2016;
and

“Service” means the Fiji Revenue and Customs Service.

Objectives

3. The objectives of these Regulations are to—

(a) ensure compliance with the Act; and

(b) address breaches of the Act.

Application

4. These Regulations apply throughout Fiji irrespective of a person’s nationality, citizenship or place of registration or incorporation.

PART 2—PROCEEDINGS FOR INFRINGEMENT NOTICES

Issuance of Infringement Notice

5.—(1) A proper officer may issue an Infringement Notice to a person alleged to have committed a fixed penalty offence by serving the Infringement Notice—

- (a) personally upon the person;
- (b) through registered mail sent to the person's postal address last recorded by the Service;
- (c) at the registered office of the person;
- (d) upon a person who resides at the person's physical address last recorded by the Service, provided that the first mentioned person is of or over the age of 18 years; or
- (e) through any electronic means as approved by the Service, including by electronic mail to a valid electronic mailing address submitted by the person to the Service and verified by the Service.

(2) In these Regulations, service of the Infringement Notice is deemed to have been effected if the Infringement Notice is—

- (a) in the form prescribed in Schedule 2; and
- (b) served in accordance with this regulation.

(3) The Service may notify a person to whom an Infringement Notice is issued of the person's alleged commission of a fixed penalty offence and such notification may be made by—

- (a) Short Message Service (SMS) messaging to a registered mobile phone contact; or
- (b) electronic mail to a valid electronic mailing address,

submitted by the person to the Service and verified by the Service.

Fixed penalty

6. A person to whom an Infringement Notice is issued is liable to a fixed penalty and must, within 30 days from the date the Infringement Notice is issued, undertake one of the following actions—

- (a) pay the fixed penalty in a single payment or by instalments; or
- (b) elect to dispute the Infringement Notice in a court.

Failure to pay fixed penalty

7.—(1) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the person is liable to pay the late payment fee in addition to the fixed penalty and where the person is—

- (a) an individual, the individual shall be issued a departure prohibition order preventing the individual from leaving Fiji; or

- (b) a company, all the directors of the company in Fiji shall be issued a departure prohibition order preventing the directors from leaving Fiji,

unless the person undertakes one of the following actions—

- (i) pays the fixed penalty and late payment fee in a single payment or by instalments; or
- (ii) elects to dispute the Infringement Notice in court.

(2) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice in a court, the person must notify the Service, on or before the payment of the fixed penalty and late payment fee, if applicable, of the person's intention to dispute the Infringement Notice.

(3) If a person to whom an Infringement Notice is issued pays the fixed penalty and late payment fee, if applicable, and also elects to dispute the Infringement Notice and the court subsequently makes a final determination in the person's favour, including the determination of any appeal in any appellate court, the Service must refund the fixed penalty and late payment fee, if applicable, to that person.

(4) If a person to whom an Infringement Notice is issued does not undertake any of the actions in regulation 6 within the prescribed period, the Service must notify the Director of Immigration immediately after the expiration of the prescribed period.

(5) Upon receipt of the notification from the Service under subregulation (4), the Director of Immigration must issue to—

- (a) where the person is an individual, the individual; or
- (b) where the person is a company, all the directors of the company in Fiji,

a departure prohibition order stating—

- (i) the reasons for the issue of the departure prohibition order;
- (ii) the fixed penalty and late payment fee that the person is required to pay; and
- (iii) that the departure prohibition order may be revoked if the person undertakes any of the actions listed in subregulation (1)(i) and (ii).

(6) If a departure prohibition order is issued to a person under this regulation, the person to whom the departure prohibition order is issued may pay in full the fixed penalty and late payment fee that the person is liable to, to the Service or, if the person intends to leave Fiji, to the Department of Immigration at an international airport in Fiji.

(7) Pursuant to subregulation (6), if a person pays in full the fixed penalty and late payment fee that the person is liable to, the departure prohibition order is deemed to have been revoked and the person must not be prevented from leaving Fiji on the basis of the departure prohibition order issued under this regulation.

Failure to take action within 3 months

8. If a person to whom an Infringement Notice is issued does not undertake any of the actions provided in regulation 7(1)(i) and (ii) within 3 months from the date the Infringement

Notice is issued, the Infringement Notice takes effect as a conviction and the Service may seek the maximum penalty for the prescribed offence from a court.

Evidence of matters in certificate

9. A certificate signed by a proper officer stating that the fixed penalty was or was not paid must, unless the contrary is proved, be conclusive evidence of the matters stated in the certificate.

PART 3—MISCELLANEOUS

Revocation

10. The Customs (Infringement) Regulations 2016 is revoked.

Transition

11. The provisions of the revoked Regulations continue to apply to any Customs Infringement Notice issued by the Service prior to the commencement of these Regulations until such time that—

- (a) the fixed penalty specified in the Customs Infringement Notice is paid to the Service; or
- (b) the trader specified in the Customs Infringement Notice is required to appear before the Magistrates Court to answer to the charge specified in the Customs Infringement Notice.

Made this 31st day of July 2018.

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

SCHEDULE 1
(Regulation 2)

CUSTOMS ACT 1986

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
11A(5)	Failure to comply with section 11A for advanced notification of arrival of aircraft or ship	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
13	Failure to comply with section 13 in refusing or not facilitating the boarding or disembarkation of or neglecting to receive any officer at any place in Fiji on board such aircraft or ship etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
14(4)	Failure to comply with procedures under section 14 on arrival	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
16(2)	Failure to comply with restriction on boarding before proper officer	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
17(2)	Provisions as to persons disembarking from or going on board an aircraft, ship etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
27(2)	Failure to comply with section 27 in relation to unentered goods	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
31(3)	Failure to uphold an undertaking	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
37(3)	Failure to comply with the criteria for a bonded warehouse under section 37	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
38	Failure to comply with section 38(5) or (6) for bonded warehouses	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
40(3)	Failure to comply with directions given by the Comptroller	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
47(5)	Failure to comply with section 47 on entry of warehoused goods etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
55	General offences relating to bonded warehouses	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
63G	Failure to comply with conditions imposed under section 63F(1)	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
65(2)	Failure to comply with requirements under section 65 for loading etc	A fine of 3 times the value of the export declared on the export entry declaration or a fine not more than \$50,000, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
66H(1)	Penalty when goods under secure exports scheme are found contrary to declaration	A fine of 3 times the value of the export declared on the export entry declaration or a fine not more than \$50,000, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
71	Giving incorrect material particulars	\$25,000 plus 10% of the export value 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
72(5)	Failure of aircraft or ship to depart from Fiji within specified time	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
74(2)	Failure to comply with section 74 on discharge of goods for export	A fine of 3 times the value of the export declared on the export entry declaration or a fine not more than \$50,000, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
95D(1)	Failure to comply with garnishee order	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
100(1)	Failure to comply with section 100 on drawbacks	\$25,000 or 3 times the amount of the drawbacks claimed whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$10,000	\$25,000
100(2)	Wilfully claiming more drawback on any goods than is legally due etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$10,000	\$25,000
102(3)	Failure to comply with section 102 on power of Comptroller with regard to invoices	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
103(4)	Failure to comply with section 103 by the master of a ship or an aircraft	<p>(a) For the master of a light aircraft or ship of less than 250 tonnes, a fine of not more than \$40,000</p> <p>10 years</p> <p>(b) For the master of an aircraft other than a light craft or ship of more than 250 tonnes, a fine of not more than \$200,000</p> <p>10 years</p>	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
104(4)	Failure to comply with section 104(4) on powers to board ship etc and search	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
104(5)	Failure to comply with section 104(5) by the master of a ship or aircraft	\$25,000 or 3 times the value of any goods found to be missing, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
113(1)	Penalty for interfering with Customs ships etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
116(3)	Failure to comply with section 116 on power to require declaration	\$25,000 or 3 treble the value of the thing not declared or of the baggage or thing not produced, whichever is greater 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
122(2)	Failure to comply with section 122 on powers to prevent flight of aircraft	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
124	Offences in relation to violence etc	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
134(1)	Various penalties associated with owners of aircraft and ships	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
136	Removal or destruction of dutiable goods	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
137	<p>(a) Providing documents that are incorrect for Custom purposes.</p> <p>(b) Making false entries</p> <p>(c) Making false declarations</p> <p>(d) Misleading an Officer</p> <p>(e) Not providing correct name or address</p> <p>(f) Selling of goods on board an aircraft or any place under Customs Control without authorisation.</p> <p>(g) Delivering, removal or withdrawal of goods under customs control without prior examination.</p> <p>(h) Unlawful conveyance or possession of smuggled goods</p> <p>(i) Refuses or fails to stop any means of conveyance when called to do so.</p>	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

Section	Fixed Penalty Offence	Maximum Penalty Fine Imprisonment	Fixed Penalty						
			Infringement Notice Penalty Individuals				Infringement Notice Penalty Body Corporate		
			1 st Offender	2 nd Offender	3 rd Offender	4 th or more	1 st Offender	2 nd Offender	3 rd or more
137E	Failure to reflect duty decrease in price of goods	\$100,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
137F	Failure to reflect duty protection in price of goods	\$100,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
143	General penalties	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000
149(4)	Failure to comply with section 149(2)	\$25,000 10 years	\$1,000	\$5,000	\$10,000	\$25,000	\$10,000	\$15,000	\$25,000

SCHEDULE 2
(Regulation 5(2)(a))



FIJI REVENUE AND CUSTOMS SERVICE

INFRINGEMENT NOTICE

Infringement Notice Number:

1. Details of Offender
Name:
Address:
TIN:
2. Details of Offence
Statement of Offence:
Particulars of Offence:
Contrary to:

This offence carries a maximum penalty of [\\$]. If you do not wish to contest this Infringement Notice, you are required to pay the fixed penalty of [\\$] to the Fiji Revenue and Customs Service.

The payment of the fixed penalty is due within 30 days from the date of issue of this Infringement Notice and is payable at any Fiji Revenue and Customs Service office. If you pay the fixed penalty, all liability in respect of the offence will be discharged and no further action will be taken against you with respect to this particular offence.

If you wish to contest this Infringement Notice, you may elect to dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice.

If you fail to pay the fixed penalty or dispute this Infringement Notice in court within 30 days from the date of issue of this Infringement Notice, you will be—

- (i) liable to a late payment fee equivalent to 50% of the fixed penalty, in addition to the fixed penalty; and
- (ii) issued a departure prohibition order preventing you from leaving Fiji.

You may pay your fixed penalty and late payment fee in a single payment or in instalments.

The departure prohibition order will continue until you pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court.

If you do not pay your fixed penalty and late payment fee in full or elect to dispute this Infringement Notice in court within 3 months from the date this Infringement Notice is issued to you, this Infringement Notice will take effect as a conviction from the court and the Fiji Revenue and Customs Service may seek the maximum penalty from the court.

3. Details of Proper Officer

Name:	Date: [day/month/year]
Signature:	

4. Affidavit of Service

I, [name of Proper officer whose signature appears in section 3], make oath and say that, on the [specify day] day of [specify month], 20 [specify year] at [specify address] I did serve upon the offender specified therein.

[signature of Proper officer]

Sworn by the above named Proper officer this [specify day] day of [specify month] 20 [specify year].

Before:

[name and signature of Commissioner for Oaths/Justice of the Peace]

Commissioner for Oaths/Justice of the Peace

[LEGAL NOTICE NO. 51]

CUSTOMS ACT 1986

Customs (Amendment) Regulations 2018

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 2018.
- (2) These Regulations come into force on 1 August 2018.
- (3) In these Regulations, the Customs Regulations 1986 is referred to as the “Principal Regulations”.

Regulation 37A amended

2. Regulation 37A of the Principal Regulations is amended by—

- (a) in subregulation (1), deleting “annual fees of \$3,000” and substituting “a fee of \$9,000 for a term of 3 years”;
- (b) in subregulation (2), deleting “each year, subject to subregulation (3)” and substituting “of the third year of the term of the licence issued in accordance with subregulation (1)”;
- (c) in subregulation (3), deleting “annual fees are” and substituting “licence fees to be”.

Regulation 37C amended

3. Regulation 37C(1) of the Principal Regulations is amended by—

- (a) after “a licence”, inserting “for a term of 3 years”; and
- (b) deleting “annual fees of \$3,000” and substituting “a licence fee of \$9,000 for the full term of the licence”.

Regulation 38A amended

4. Regulation 38A of the Principal Regulations is amended by—

- (a) in subregulation (1)—
 - (i) after “The”, deleting “annual”; and
 - (ii) deleting “\$3,000” and substituting “\$9,000 for a term of 3 years”;
- (b) in subregulation (2), deleting “each year, subject to subregulation (3)” and substituting “of the third year from the date of the issuance of the licence”; and
- (c) in subregulation (3), deleting “annual fees are” and substituting “licence fees to be”.

Regulation 47 amended

5. Regulation 47 of the Principal Regulations is amended after subregulation (4) by inserting the following new subregulation—

“(4A) Pursuant to regulation 155, the Comptroller may exempt an authorised economic operator from the fees levied under subregulation (4).”.

Regulation 63 amended

6. Regulation 63 of the Principal Regulations is amended by—

(a) in subregulation (1)—

(i) deleting “\$3,000 per year” and substituting “\$9,000 for a term of 3 years”;

(ii) deleting “\$2” and substituting “\$6”; and

(iii) deleting “\$5,000 for the whole of one year” and substituting “\$15,000 for the full term of the licence”; and

(b) deleting subregulations (2) and (3) and substituting the following—

“(2) In accordance with subregulation (1), a licence shall be valid for 3 years and expires on 31 December of the third year from the date of the issuance of the licence.

(3) If a licence fee has not been paid within 7 days from the date the licence was approved or issued, the Comptroller may refuse to allow any transactions to take place in the warehouse enclosure, building or storage tank in respect of which the fee may be due, until the outstanding fees have been paid.”.

Regulation 79A amended

7. Regulation 79A of the Principal Regulations is amended by—

(a) in subregulation (1), deleting “\$5,000 per year” and substituting “\$15,000 for a term of 3 years”;

(b) in subregulation (2), deleting “annually” and substituting “after every 3 years”; and

(c) deleting subregulation (3).

Regulation 79C amended

8. Regulation 79C(4) of the Principal Regulations is amended by deleting “an annual” and substituting “the”.

Regulation 82 amended

9. Regulation 82 of the Principal Regulations is amended after subregulation (3) by inserting the following new subregulation—

“(3A) Pursuant to regulation 155, the Comptroller may exempt an authorised economic operator from the fees levied under subregulation (3).”.

Regulation 92A amended

10. Regulation 92A of the Principal Regulations is amended by—

- (a) in subregulation (1)—
 - (i) deleting “an annual licence” and substituting “a licence for a term of 3 years”; and
 - (ii) deleting “\$3,000” and substituting “\$9,000 for the full term of the licence”;
- (b) in subregulation (2), deleting “in each year, subject to subregulation (3)” and substituting “of the third year from the date of the issuance of the licence”; and
- (c) in subregulation (3), deleting “annual fees are” and substituting “licence fees to be”.

Regulation 129 amended

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

- (a) in subregulation (1) after “Form (C.41)”, inserting “and shall be issued for a term of 3 years”;
- (b) in subregulation (2), deleting “\$1,500 per annum” and substituting “\$4,500 for the full term of the licence”; and
- (c) in subregulation (4)—
 - (i) deleting “annual”; and
 - (ii) deleting “in any year”.

Regulation 130 amended

12. Regulation 130 of the Principal Regulations is amended after “grant a licence” by inserting “for a term of 3 years”.

Regulation 132 amended

13. Regulation 132 of the Principal Regulations is amended by—

- (a) in subregulation (1)—
 - (i) after “Comptroller”, inserting “for a term of 3 years”; and
 - (ii) deleting “of the year of issue” and substituting “of the third year from the date of the issuance of the licence”; and
- (b) in subregulation (2), deleting “An annual fee of \$1,000” and substituting “A licence fee of \$3,000 for the full term of the licence”.

Regulation 133 amended

14. Regulation 133 of the Principal Regulations is amended by deleting “an annual fee of \$50” and substituting “a licence fee of \$150 for a term of 3 years”.

Regulation 152 amended

15. Regulation 152 of the Principal Regulations is amended by—

- (a) in subregulation (2)—
 - (i) deleting “by private treaty or;” and
 - (ii) deleting “, by public auction”;
- (b) in subregulation (3), deleting “by public auction after 2 weeks notice of sale has been given in the Gazette” and substituting “after 2 weeks’ notice of sale published in any national daily newspaper”; and
- (c) in subregulation (5), deleting “by public auction in the Gazette” and substituting “in any national daily newspaper”.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 52]

PUBLIC HEALTH ACT 1935

Public Health (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 143 of the Public Health Act 1935, I hereby make these Regulations—

Short title and commencement

- 1.—(1) These Regulations may be cited as the Public Health (Amendment) Regulations 2018.
- (2) These Regulations come into force on 1 August 2018.
- (3) In these Regulations, the Public Health Regulations 1937 is referred to as the “Principal Regulations”.

Part 10 deleted

2. The Principal Regulations are amended by deleting Part 10.

Part 13 inserted

3. The Principal Regulations are amended after regulation 142 by inserting the following new Part—

“PART 13—TRANSITION

Transfer of assets, interests, rights, privileges, liabilities and obligations

143.—(1) All assets, interests, rights, privileges, liabilities and obligations of a local authority in a rural district shall be transferred to and vest in municipal councils as designated under section 6A of the Local Government Act 1972 without conveyance, assignment or transfer.

(2) Any right or liability vested in a municipal council under subregulation (1) may, on or after 1 August 2018, be enforced by or against the municipal council in its own name and it is not necessary for the municipal council to give notice to any person whose right or liability is affected by the vesting.

Appointees and employees

144.—(1) Any appointment made to a local authority in a rural district immediately prior to 1 August 2018 shall be revoked.

(2) Any person whose appointment has been revoked under subregulation (1) may be appointed by the Board for the purposes of carrying out its functions under the Act or subsidiary legislation in a rural district.

(3) Any person employed by a local authority in a rural district immediately prior to 1 August 2018 shall be transferred to the municipal council designated under section 6A of the Local Government Act 1972.

(4) Until such time as the terms and conditions of employment of persons transferred under subregulation (3) are determined by the municipal council, the terms and conditions immediately prior to the transfer shall continue to apply to such persons.

Existing deed, bond, agreement, instrument or arrangement

145. All deeds, bonds, agreements, instruments and arrangements to which a local authority in a rural district is a party immediately prior to 1 August 2018 shall continue in force and shall be enforceable by or against a municipal council as designated under section 6A of the Local Government Act 1972 as if the municipal council had been a party to the deed, bond, agreement, instrument or arrangement.

Continuation of proceedings

146. Any action, arbitration, proceeding or cause of action that, immediately prior to 1 August 2018, is pending against or in favour of a local authority in a rural district, or to which a local authority in a rural district is a party, may be prosecuted and, without amendment to any writ, pleading or other document, continued and enforced against or in favour of the Board.

Regulations

147. Pursuant to section 142 of the Act, the following subsidiary laws shall be carried out under the Local Government Act 1972—

- (a) Lami (Garbage Removal and Disposal) By-laws 2008;
- (b) Lautoka (Garbage Removal and Disposal) By-laws 2000;
- (c) Nasinu (Garbage Removal and Disposal) By-laws 2000;
- (d) Nausori (Garbage Removal and Disposal) By-laws 2012;
- (e) Navua Rural Local Authority (Garbage Removal and Disposal) By-laws 2012;
- (f) Public Health (Sanitary Services) Regulations 1941; and
- (g) Suva (Garbage Disposal) By-laws 2009.”.

Existing deed, bond, agreement, instrument or arrangement

145. All deeds, bonds, agreements, instruments and arrangements to which a local authority in a rural district is a party immediately prior to 1 August 2018 shall continue in force and shall be enforceable by or against a municipal council as designated under section 6A of the Local Government Act 1972 as if the municipal council had been a party to the deed, bond, agreement, instrument or arrangement.

Continuation of proceedings

146. Any action, arbitration, proceeding or cause of action that, immediately prior to 1 August 2018, is pending against or in favour of a local authority in a rural district, or to which a local authority in a rural district is a party, may be prosecuted and, without amendment to any writ, pleading or other document, continued and enforced against or in favour of the Board.

Subsidiary legislation to be applied under Local Government Act 1972

147. Pursuant to section 142 of the Act, the following subsidiary legislation shall be applied under the Local Government Act 1972—

- (a) Lami (Garbage Removal and Disposal) By-laws 2008;
- (b) Lautoka (Garbage Disposal) By-laws 1944;
- (c) Nasinu (Garbage Removal and Disposal) By-laws 2000;
- (d) Nausori (Garbage Removal and Disposal) By-laws 2012;
- (e) Navua Rural Local Authority (Garbage Removal and Disposal) By-laws 2012;
- (f) Public Health (Sanitary Services) Regulations 1941; and
- (g) Suva (Garbage Disposal) By-laws 2009.”.

Made this 31st day of July 2018.

R. S. AKBAR
Minister for Health and Medical Services

[LEGAL NOTICE NO. 53]

ENVIRONMENT MANAGEMENT ACT 2005

Environment Management (Waste Disposal and Recycling) (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 61 of the Environment Management Act 2005, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Environment Management (Waste Disposal and Recycling) (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Regulation 2 amended

2. Regulation 2 of the Environment Management (Waste Disposal and Recycling) Regulations 2007 is amended by—

- (a) deleting the definition of “local authority” and substituting the following—
““local authority” means the relevant municipal council under the Local Government Act 1972;”; and
- (b) deleting the definition of “waste management authority” and substituting the following—
““waste management authority”, in relation to any facility or premises, means the relevant municipal council under the Local Government Act 1972;”.

Made this 31st day of July 2018.

P. K. BALA
Minister for Local Government, Housing and Environment

[LEGAL NOTICE NO. 54]

LAND TRANSPORT ACT 1998

Korovou (Tailevu) Traffic (Amendment) Order 2018

In exercise of the powers conferred on me by section 113 of the Land Transport Act 1998, I hereby make this Order—

Short title and commencement

1.—(1) These Regulations may be cited as the Korovou (Tailevu) Traffic (Amendment) Order 2018.

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

Order 6 amended

2. Order 6(1)(a) of the Korovou (Tailevu) Traffic Order 1986 is amended by deleting “Korovou Rural Local Authority” and substituting “relevant municipal council”.

Made this 31st day of July 2018.

P. K. BALA
Minister for Infrastructure and Transport

[LEGAL NOTICE NO. 55]

LAND TRANSPORT ACT 1998

Land Transport (Public Service Vehicles) (Amendment) (No. 2) Regulations 2018

IN exercise of the powers conferred on me by section 113 of the Land Transport Act 1998, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Land Transport (Public Service Vehicles) (Amendment) (No. 2) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Regulation 33 amended

2. Regulation 33(2) of the Land Transport (Public Service Vehicles) Regulations 2000 is amended by deleting “or rural local authority” wherever it appears.

Made this 31st day of July 2018.

P. K. BALA
Minister for Infrastructure and Transport

[LEGAL NOTICE NO. 56]

LAND TRANSPORT ACT 1998

Land Transport (Vehicles Registration and Construction) (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 113 of the Land Transport Act 1998, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Land Transport (Vehicles Registration and Construction) (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

(3) In these Regulations, the Land Transport (Vehicles Registration and Construction) Regulations 2000 is referred to as the “Principal Regulations”.

Regulation 28 amended

2. Regulation 28(1) of the Principal Regulations is amended by deleting “or rural local authority”.

Regulation 29 amended

3. Regulation 29(d) of the Principal Regulations is amended by deleting “or rural local authority”.

Regulation 108 amended

4. Regulation 108(1) of the Principal Regulations is amended by deleting “or rural local authority”.

Regulation 109 amended

5. Regulation 109(e) of the Principal Regulations is amended by deleting “or rural local authority”.

Regulation 117 amended

6. Regulation 117(e) of the Principal Regulations is amended by deleting “or rural local authority”.

Made this 31st day of July 2018.

P. K. BALA
Minister for Infrastructure and Transport

[LEGAL NOTICE NO. 57]

LEGAL PRACTITIONERS ACT 2009

Legal Practitioners (Remuneration for Non-Contentious Business) Rules (Amendment) Rules 2018

IN exercise of the powers conferred on me by section 132 of the Legal Practitioners Act 2009, I hereby make these Rules—

Short title and commencement

1.—(1) These Rules may be cited as the Legal Practitioners (Remuneration for Non-Contentious Business) (Amendment) Rules 2018.

(2) These Rules come into force on 1 August 2018.

Schedule 4 amended

2. Schedule 4 to the Legal Practitioners (Remuneration for Non-Contentious Business) Rules 2004 is amended in Part B in paragraph (b) by deleting “or rural local authority”.

Made this 31st day of July 2018.

A. SAYED-KHAIYUM
Attorney-General

[LEGAL NOTICE NO. 58]

LAND TRANSPORT ACT 1998

Rakiraki Traffic (Amendment) Order 2018

IN exercise of the powers conferred on me by section 113 of the Land Transport Act 1998, I hereby make this Order—

Short title and commencement

1.—(1) This Order may be cited as the Rakiraki Traffic (Amendment) Order 2018.

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

Order 20 amended

2. Order 20 of the Rakiraki Traffic Order 1969 is amended by deleting “Ra Rural Local Authority” and substituting “relevant municipal council”.

Made this 31st day of July 2018.

P. K. BALA
Minister for Infrastructure and Transport

[LEGAL NOTICE NO. 59]

TOBACCO CONTROL ACT 2010

Tobacco Control (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 40 of the Tobacco Control Act 2010, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Tobacco Control (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

(3) In these Regulations, the Tobacco Control Regulations 2012 is referred to as the “Principal Regulations”.

Regulation 5 amended

2. Regulation 5(2)(d) of the Principal Regulations is amended by deleting “local authority or municipal council for the same location” and substituting “the relevant authority for the same location”.

Regulation 16 amended

3. Regulation 16(1)(c) of the Principal Regulations is amended by deleting “local authority or municipal council for the same location” and substituting “relevant authority for the same location”.

Regulation 17 amended

4. Regulation 17(1)(c) of the Principal Regulations is amended by deleting “local authority or municipal council for the same location” and substituting “relevant authority for the same location”.

Regulation 51 amended

5. Regulation 51(b) of the Principal Regulations is amended by—

- (a) after “Health”, deleting “,” and substituting “or”; and
- (b) deleting “or any local authority”.

Regulation 52 amended

6. Regulation 52 of the Principal Regulations is amended by—

- (a) in the heading, deleting “local authority” and substituting “Board”;
- (b) in subregulation (1)—
 - (i) in paragraph (a) after “;”, inserting “or”;
 - (ii) deleting paragraph (b); and
 - (iii) renumbering paragraph (c) as paragraph (b); and
- (c) in subregulation (2)—
 - (i) after “Health” wherever it appears, deleting “,” and substituting “or”; and
 - (ii) deleting “or local authority” wherever it appears.

Made this 31st day of July 2018.

R. S. AKBAR
Minister for Health and Medical Services

[LEGAL NOTICE NO. 60]

ADVERTISEMENT REGULATION ACT 1931

Advertisement (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 2 of the Advertisement Regulation Act 1931, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Advertisement (Amendment) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Regulation 3 amended

2. Regulation 3 of the Advertisement Regulations 1962 is amended by deleting the definition of “local authority” and substituting the following—

““local authority” means the relevant municipal council under the Local Government Act 1972;”.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 61]

HOTELS AND GUEST HOUSES ACT 1973

Hotels and Guest Houses (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 13 of the Hotels and Guest Houses Act 1973, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the **Hotels and Guest Houses (Amendment) Regulations 2018**.

(2) These Regulations come into force on 1 August 2018.

Regulation 3 amended

2. Regulation 3 of the Hotels and Guest Houses Regulations 1974 is amended by—

(a) in paragraph (b), deleting “and”; and

(b) deleting paragraph (c) and inserting the following new paragraphs—

“(c) the town clerk of a municipal council; and

(d) the Central Board of Health or a person or body appointed by the Central Board of Health in relation to health services in areas outside a town or city”.

Made this 31st day of July 2018.

A. SAYED-KHAIYUM
Attorney-General

[LEGAL NOTICE NO. 62]

LIQUOR ACT 2006

Liquor (Amendment) Regulations 2018

IN exercise of the powers conferred on me by section 85 of the Liquor Act 2006, I hereby make these Regulations—

Short title and commencement

- 1.—(1) These Regulations may be cited as the Liquor (Amendment) Regulations 2018.
- (2) These Regulations come into force on 1 August 2018.

Regulation 4 amended

2. Regulation 4 of the Liquor Regulations 2008 is amended by deleting “rural local authority” and substituting “Central Board of Health or a person or body appointed by the Central Board of Health”.

Made this 31st day of July 2018.

A. SAYED-KHAIYUM
Attorney-General

[LEGAL NOTICE NO. 63]

LAND TRANSPORT ACT 1998

Tavua Traffic (Amendment) Order 2018

IN exercise of the powers conferred on me by section 113 of the Land Transport Act 1998, I hereby make this Order—

Short title and commencement

- 1.—(1) This Order may be cited as the Tavua Traffic (Amendment) Order 2018.
- (2) This Order comes into force on 1 August 2018.
- (3) In this Order, the Tavua Traffic Order 1973 is referred to as the “Principal Order”.

Order 20 amended

2. Order 20 of the Principal Order is amended by deleting “Tavua Rural Local Authority” and substituting “relevant municipal council”.

Schedule 4 amended

3. Schedule 4 to the Principal Order is amended by deleting “Tavua Rural Local Authority” and substituting “relevant municipal council”

Made this 31st day of July 2018.

P. K. BALA
Minister for Infrastructure and Transport

[LEGAL NOTICE NO. 64]

INCOME TAX ACT 2015

Income Tax (Modernisation of Buildings Incentives) Regulations 2018

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations —

PART 1—PRELIMINARY

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Modernisation of Buildings Incentives) Regulations 2018.

(2) These Regulations come into force on 1 August 2018.

Interpretation

2. In these Regulations, unless the context otherwise requires —

“applicant” means a person who applies for the investment allowance under Part 2;

“application” means the application for the investment allowance under Part 2;

“building” means any building used for a commercial purpose within a town or city;

“extension” means any additional feature to an existing building;

“final approval” means the approval granted by the Minister under regulation 9;

“project” means the exterior extension or redevelopment and renovation of a building;

“provisional approval” means the approval granted by the CEO under regulation 7; and

“redevelopment and renovation” means any substantial construction works (which the estimated cost per square metre of floor area is determined under regulation 4(5)) of an existing building (excluding the interior furnishings, furniture and fittings) which —

(a) have the effect of restoring the building to a sound and new state: or

(b) reconstruct, remodel, alter or upgrade the exterior of a building.

Objective

3. The purpose of these Regulations is to provide certainty about the way these Regulations are to be applied and to encourage the modernisation of buildings by the provision of financial inducements.

PART 2—MODERNISATION OF BUILDINGS INCENTIVE

Investment allowance

4.—(1) Subject to subregulation (3), a person is entitled to, for a capital investment above \$1 million, the following allowance—

- (a) an amount of taxable income equal to 25% of the total capital expenditure incurred in the project, but less the cost of any land acquired for the project, is not chargeable to tax; and
- (b) so much of the amount not charged to tax under subregulation (1)(a) and which cannot be set off against the taxable income of the applicant for the first year of income after the commencement of operation or after the completion of the project must be carried forward and be set off against the taxable income of the next successive fiscal years of income until the amount is wholly set off.

(2) Notwithstanding subregulation (1), a person who has claimed an investment allowance under this regulation may claim depreciation under the Act and, for such purpose, the investment allowance must not be taken into account.

(3) In the case of Fijian residents or non-residents, the investment allowance may only be given if there is no shift of tax revenue to other countries.

(4) Subject to this Part, if—

- (a) a project has been completed; and
- (b) an investment allowance under this regulation exceeds the taxable income of the applicant; or
- (c) the taxable income from the applicant for the period ended on the next year of income after the project has been completed,

the balance must be carried forward and set off against the taxable income of the applicant for the next successive years of income.

(5) For the purpose of the definition of “redevelopment and renovation” in regulation 2, the Minister may prescribe the cost per square metre of not less than 40% of the estimated cost per square metre of the floor area of the building.

(6) The capital expenditure allowable under redevelopment and renovation shall be given to a building that is more than 5 years old.

Procedure on sale of building

5. If the building has been sold and the investment allowance in respect of such building has in accordance with regulation 8, been wholly or partly set off against income, the like consequences shall ensue as respects both the vendor and the purchaser with regard to section 34 of the Act, as would have ensued if the transaction were the sale and purchase of depreciable property in the normal course of events.

Power to approve applications

6.—(1) The Minister or CEO, as applicable, may—

- (a) reject the application;
- (b) approve the application, with or without any condition; or

- (c) approve a part of the application, with or without any condition, and reject other parts of such application.
- (2) The Minister or CEO, as applicable, must take into account the following matters when determining an application under subregulation (1)—
- (a) the building must be more than 5 years old;
 - (b) the building must be within the municipal boundaries under the Local Government Act 1972;
 - (c) the building must not be a hotel or an apartment;
 - (d) the project must exclude the interior furnishings, furniture and fittings of the building;
 - (e) the project must include the use of green technology or technology that mitigates the adverse effects of human activities on the environment;
 - (f) the project must include the installation of lighting on the exterior of the building that improves street visibility at night; and
 - (g) the project must provide some form of building access for persons living with disabilities.
- (3) The decision of the Minister or CEO, as applicable, under this regulation is final.
- (4) Notwithstanding subregulation (3), a person whose application, including partial rejected application, has been rejected may make a new application or amend and resubmit the original application.

Application for provisional approval

7. A person wishing to carry out a project may apply in writing to the CEO for approval of the proposed project, and such application must set out the following matters—

- (a) the name and details of the person;
- (b) a current statement of all assets and liabilities of the person;
- (c) the location and description of the building;
- (d) a sketch plan showing the proposed project;
- (e) the estimated cost of the project;
- (f) if the project is to be carried out in stages, a description and the estimated cost, of each stage and details of the proposed timetable;
- (g) details of the proposed method of financing the project; and
- (h) any other information the CEO may require.

Completion of project

8.—(1) Any applicant who has been granted provisional approval on or after 1 August 2018 must complete the project within 24 months from the date of provisional approval.

(2) Subject to the other provisions of this regulation, where an applicant has been granted provisional approval and has completed the project, the applicant may apply to the Minister for final approval.

(3) An application under subregulation (2) must be made in writing and supported by the following—

- (a) fully audited final accounts showing the total cost of the project;
- (b) a completion certificate from the local authority; and
- (c) a final plan showing the site, layout and surrounding areas of the proposed project.

(4) Subject to regulation 9, the Minister must refuse to grant final approval if the applicant has failed to complete the project or has failed to comply with any condition upon which provisional approval was granted.

Final approval if completed

9.—(1) An application for final approval must not be granted unless—

- (a) the Minister is satisfied that the applicant has in all respects completed the requirements of the project; and
- (b) the project is fully completed.

(2) The Minister must notify the CEO in writing of the decision made under subregulation (1).

Extension of time for completion

10. If an applicant to whom the provisional approval has been granted is unable to complete the project within the period specified in regulation 8(1) due to unforeseen circumstances or some other act beyond the control of the applicant, the applicant may apply in writing to the Minister to extend the time by which the project must be completed.

Applicability of the investment allowance

11.—(1) The investment allowance shall cease to apply from 1 August 2020.

(2) If the Minister or CEO has granted a provisional or final approval in relation to a project, the applicant is only entitled once, in relation to the project, to the investment allowance.

Revocation of the investment allowance

12. The Minister or CEO, as applicable, may revoke the investment allowance if the applicant has—

- (a) breached any condition of provisional or final approval;
- (b) failed to comply with any of the requirements of the Act or these Regulations;
or
- (c) been convicted of an offence under any written law relating to taxation, customs or excise.

Specification of particular requirements

13. The Minister may prescribe particular requirements under these Regulations applicable to any particular area of Fiji.

Made this 31st day of July 2018.

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

[LEGAL NOTICE NO. 65]

CONSTITUTION OF THE REPUBLIC OF FIJI
(Section 92(3))

Ministerial Assignment

To: Mr Parveen Kumar
Minister for Local Government, Housing and Community Development, Infrastructure and Transport

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Local Government, Housing and Environment with effect from 24 September 2014 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 47 of 2014;

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Local Government, Housing, Environment, Infrastructure and Transport with effect from 11 May 2015 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 46 of 2015;

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Local Government, Housing, Environment, Infrastructure and Transport with effect from 2 October 2017 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 92 of 2017;

NOW THEREFORE, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I hereby revoke with effect from 1 August 2018, all assignments and responsibilities under Legal Notice No. 92 of 2017, and with effect from the same day assign to you in your capacity as the Minister for Local Government, Housing and Community Development, Infrastructure and Transport, the responsibility for the conduct of the following Government businesses, divisions and written laws (subject to the provisions of any other written law)—

	Business	Division
(a)	<i>Local Government</i> Business Licensing Fire Services Local Government Markets Subdivision of Land Town and Country Planning	<i>Ministry of Local Government</i> Department of Local Government Department of Town and Country Planning

	Business	Division
(b)	<p><i>Housing and Community Development</i></p> <p>Fair Rents Housing including Squatter Resettlement (other than housing provided in conjunction with the provision for disaster relief and rehabilitation) Rural Housing Urban Development</p>	<p><i>Ministry of Housing and Community Development</i></p> <p>Department of Housing Rural Housing Unit</p>
(c)	<p><i>Infrastructure and Transport</i></p> <p>Biofuel Policy Development Buildings Conservation of Fuel Development of Energy Resources Electricity Supply (other than rural electrification) Energy Development Policy Fuel and Power Energy Measures Infrastructure Land Transport Marine Services Railway Services Registration of Architects and Engineers Road Safety Roads Rural Electrification Shipbuilding Shipping Services Transport Planning Water and Sewerage Water Rates</p>	<p><i>Ministry of Infrastructure and Transport</i></p> <p>Department of Energy Department of Transport Divisional Engineers Fiji Roads Authority Government Shipping Services Land Transport Authority Maritime Safety Authority of Fiji Water Authority of Fiji</p>

(d)	<p>Responsibility for all written laws regulating the businesses of (a), (b) and (c) above including in particular, the following Acts and the subsidiary legislation made thereunder—</p> <p><i>Local Government</i></p> <p>Business Licensing Act 1976 Local Government Act 1972 Markets Act 1940 National Fire Service Act 1994 Subdivision of Land Act 1937 Town Planning Act 1946</p> <p><i>Housing and Community Development</i></p> <p>Fair Rents Act 1965 Housing Act 1955</p> <p><i>Infrastructure and Transport</i></p> <p>Architects Act 1959 Bicycles Act 1939 Electricity Act 1966 Engineers Registration Act 1976 Fiji Roads Authority Act 2012 Fuel and Power Emergency Act 1974 Land Transport Act 1998 Maritime Safety Authority of Fiji Act 2009 Maritime Transport Act 2013 Petroleum Act 1938 Railways Act 1976 Roads Act 1914 Ship Registration Act 2013 Water Authority of Fiji Act 2007</p>
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Dated this 31st day of July 2018.

J. V. BAINIMARAMA
Prime Minister

[LEGAL NOTICE NO. 66]

CONSTITUTION OF THE REPUBLIC OF FIJI
(Section 92(3))

Ministerial Assignment

To: Dr Mahendra Reddy
Minister for Waterways and Environment

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Waterways with effect from 11 December 2017 and assigned to you, the responsibility for the conduct of Government businesses, divisions and written laws specified in Legal Notice No. 106 of 2017;

NOW THEREFORE, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I hereby revoke with effect from 1 August 2018, all assignments and responsibilities under Legal Notice No. 106 of 2017, and with effect from the same day assign to you in your capacity as Minister for Waterways and Environment, the responsibility for the conduct of the following Government businesses, divisions and written laws (subject to the provisions of any other written law)—

	Business	Division
(a)	<i>Waterways</i> Drainage Irrigation Watershed Management	<i>Ministry of Waterways</i> Land and Water Resource Management
(b)	<i>Environment</i> Conservation of Environment	<i>Ministry of Environment</i> Department of Environment
(c)	Responsibility for all written laws regulating the businesses of (a) and (b) above including in particular, the following Acts and the subsidiary legislation made thereunder— <i>Waterways</i> Drainage Act 1961 Irrigation Act 1973 <i>Environment</i> Endangered and Protected Species Act 2002 Environment Management Act 2005 Litter Act 2008 Ozone Depleting Substances Act 1998	

Dated this 31st day of July 2018.

J. V. BAINIMARAMA
Prime Minister

[LEGAL NOTICE NO. 67]

CONSTITUTION OF THE REPUBLIC OF FIJI
(Section 92(3))

Ministerial Assignment

To: Mr Inia Seruiratu
Minister for Agriculture, Rural and Maritime Development, Disaster Management
and Meteorological Services

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Agriculture, Rural and Maritime Development and National Disaster Management with effect from 24 September 2014 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 50 of 2014;

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Agriculture, Rural and Maritime Development and National Disaster Management with effect from 1 January 2015 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 75 of 2014;

WHEREAS, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I appointed you as the Minister for Agriculture, Rural and Maritime Development, and Disaster Management and Meteorological Services with effect from 2 October 2017 and assigned to you, the responsibility for the conduct of Government businesses, departments and written laws specified in Legal Notice No. 93 of 2017;

NOW THEREFORE, in exercise of the powers vested in me as the Prime Minister of the Republic of Fiji under section 92(3) of the Constitution of the Republic of Fiji, I hereby revoke with effect from 1 August 2018, all assignments and responsibilities under Legal Notice No. 93 of 2017, and with effect from the same day assign to you in your capacity as the Minister for Agriculture, Rural and Maritime Development, Disaster Management and Meteorological Services, the responsibility for the conduct of the following Government businesses, divisions and written laws (subject to the provisions of any other written law)—

	Business	Division
(a)	<p><i>Agriculture</i></p> <p>Agriculture Agriculture Holding Agriculture Landlord and Tenant Citrus Industry Cocoa Coconut Industry Control and Protection of Animals Crop Liens Dairy Industry Dog Control Fruit Marketing and Export Ginger Industry Land Development, Conservation and Utilisation Livestock and Wildlife Meat, Poultry and Livestock Industry Plant Protection Rice Industry Stock Improvements</p>	<p><i>Ministry of Agriculture</i></p> <p>Agricultural Marketing Authority Land Conservation Board Land Resources Planning and Development Office of the Agricultural Tribunal</p>
(b)	<p><i>Rural and Maritime Development</i></p> <p>Auxiliary Functions of Government under relevant laws in Divisions and Districts Divisional Administration Integrated Rural Development Rural and Outer Island Development</p>	<p><i>Ministry of Rural and Maritime Development</i></p>
(c)	<p><i>Disaster Management and Meteorological Services</i></p> <p>Disaster Control and Management Disaster Risk Reduction Meteorology</p>	<p><i>Ministry of Disaster Management and Meteorological Services</i></p> <p>Fiji Meteorological Services Natural Disaster Management Office</p>

(d)	<p>Responsibility for all written laws regulating the businesses of (a), (b) and (c) above including in particular, the following Acts and the subsidiary legislation made thereunder—</p> <p><i>Agriculture</i></p> <p>Agricultural Landlord and Tenant Act 1966 Agricultural Marketing Authority Act 2004 Banana Export and Marketing Act 1960 Birds and Game Protection Act 1923 Brands Act 1928 Coconut Industry Development Act 2010 Co-operative Dairy Companies Act 1974 Copra Industry Loans Act 1976 Crop Liens Act 1904 Dairies Act 1965 Dogs Act 1968 Fencing Act 1955 Fruit Export and Marketing Act 1906 Ginger Council of Fiji Act 1996 Goat (Ear-marks) Act 1955 Land Conservation and Improvement Act 1953 Land Development Act 1961 Meat Industry Act 1969 Pesticides Act 1971 Pound Act 1877 Protection of Animals Act 1954 Stock Improvement Act 1932 Trespass of Animals Act 1955 Veterinary Surgeons Act 1956</p> <p><i>Rural and Maritime Development and National Disaster Management and Meteorological Services</i></p> <p>Natural Disaster Management Act 1998</p>
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Dated this 31st day of July 2018.

J. V. BAINIMARAMA
Prime Minister

[LEGAL NOTICE NO. 68]

PARLIAMENTARY RETIREMENT ALLOWANCES (BUDGET AMENDMENT) ACT
2018

Commencement Notice

IN exercise of the powers conferred on me by section 1(2) of the Parliamentary Retirement Allowances (Budget Amendment) Act 2018, I hereby appoint 13 July 2018 as the commencement date of the Parliamentary Retirement Allowances (Budget Amendment) Act 2018.

Dated this 31st day of July 2018.

J. V. BAINIMARAMA
Prime Minister