

ACT NO. 47 OF 2017

I assent.

J. K. KONROTE
President

[18 September 2017]

AN ACT

TO AMEND THE FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Fiji Revenue and Customs Service (Amendment) (No. 2) Act 2017.

(2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.

Section 52B inserted

2. The Fiji Revenue and Customs Service Act 1998 is amended after section 52A by inserting the following new section—

“Publication of information on tax and duty evaders and defaulters

52B.—(1) Notwithstanding section 52, where an investigation or audit has been carried out by the Service with regard to tax or duty evasion or default of payment of tax or duty by a person, the Service may publish and make publically available information regarding the person, if the person derives a gross turnover equal to

or exceeding \$1.5 million in a tax year, operates a business that is a member of a prescribed group of businesses and—

- (a) has made an error in the submission of any document or information required by the Service for tax returns or any document or information required for customs purposes; or
- (b) has failed to comply with any tax or customs obligation under any law specified in Schedule 1.

(2) Where a tax or customs agent has made an error in the submission of any document or information required by the Service for a tax return or any document or information required for customs purposes, the Service may publish and make publically available information regarding that tax or customs agent.

(3) The publication of information referred to in subsection (1) or (2) may specify—

- (a) the name, area of residence and registered office of the person or tax or customs agent;
- (b) the particulars of the sum of the tax or duty lawfully owed;
- (c) the penalties applicable to the act of default or tax or duty evasion in those circumstances; or
- (d) any other information that the Chief Executive Officer thinks fit.

(4) A person whose information has been published and made publically available in accordance with this section may submit a written notification to the Service if it has come to the person's attention that the information published and made publically available by the Service contains an error.

(5) The Service must as soon as practicable publish and make publically available the information mentioned in subsection (4) in order to correct the information.

(6) The Minister may by notice in the Gazette—

- (a) amend the gross turnover specified in subsection (1);
- (b) prescribe a group of businesses for which the Service may publish or make publically available information in accordance with this section.”.

Passed by the Parliament of the Republic of Fiji this 15th day of September 2017.