



[1225]

GOVERNMENT OF THE SOVEREIGN DEMOCRATIC REPUBLIC OF FIJI  
 DECREE NO. 36 OF 1972

CUSTOMS TARIFF (AMENDMENT) DECREE, 1972

A DECREE TO AMEND THE CUSTOMS TARIFF ACT, 1986

IN exercise of the powers vested in me as President of the Sovereign Democratic Republic of Fiji and Commander-in-Chief of the Armed Forces and acting in accordance with the advice of the Prime Minister and the Cabinet, I hereby make the following Decree--

Short titles, etc

1.--(1) This Decree may be cited as the Customs Tariff (Amendment) Decree, 1972.

(2) The Customs Tariff Act, 1986 is in this Decree referred to as the "Principal Act".

Part II (Section 3) to the Principal Act, repealed

2. Section 3 in Part II to the Principal Act is repealed and substituted by the following -

"Duties to be collected and paid

3. Except as otherwise provided by this Act, there shall be raised, levied and collected--
- (a) on imported goods -
    - (i) fiscal duty; and
    - (ii) Value added tax; and
  - (b) on exported goods produced or manufactured in Fiji - export duty, at the rates specified in Schedule 2."

Part 11 (Section 5) to the Principal Act, repealed

3. Section 5 in Part 11 to the Principal Act is repealed and substituted with the following -

" Mode of ascertaining value for purposes  
of ad valorem duties

5. The value of goods in respect of which ad valorem duty is payable shall be ascertained--

- (a) in the case of imported goods - in accordance with Part 1 (a) and Part 1 (b) of Schedule 1; and
- (b) in the case of exported goods - in accordance with Part 2 of Schedule 1."

Part 1 of Schedule 1, repealed

4. Part 1 of Schedule 1, to the Principal Act is repealed and substituted as shown in Schedule 1 to this Decree.

SCHEDULE 2, repealed

5. Schedule 2 to the Principal Act is repealed and substituted as shown in Schedule 2 to this Decree.

liability to pay cess, tax, etc.

6.- The amendments effected pursuant to Sections 2, 3, 4 and 5 to this Decree shall not affect the right or liability of any person that existed prior to the coming into force of this Decree, and in particular, -

- (a) any liability to tax, or to any fine or penalty, of any person pursuant to the repealed or amended provision, and the right of any person or the State to any revenue, tax, fee, fine, or penalty pursuant to the repeal or amendment provision, shall not be affected by the repeal or amendment; and
- (b) all acts and proceedings for the assessment or recovery of any revenue, tax, fine, or penalty assessed or assessable or paid or payable pursuant to the repealed or amended provision, and all proceedings in respect of offences committed or alleged to be committed in respect of the repealed or amended provision, may be instituted or continued as if the provision had not been repealed or amended.
- (c) all persons, things and circumstances appointed or created by or under the Excise Act or existing or continuing under that Act immediately before the commencement of this Decree shall, under and subject to this Decree, continue to have the same status, operation and effect as they respectively would have had as if the Excise Act had not been repealed or amended; and

- (d) in particular and without affecting the generality of paragraph (a) the repeal or amendment of the Excise Act shall not affect licences, permits, bonds, securities, appointments, orders, rules and regulations issued, executed, given or made under or by virtue of that Act and in force immediately before the commencement of this Decree and those licences, permits, bonds, securities, appointments, orders, rules and regulations shall remain in force as if every such licence, permit, bond, security, appointment, order, rule or regulation were issued, executed, given or made under and by virtue of this Decree until replaced or revoked by a licence, permit, bond, security, appointment, order, rule or regulation made under or by virtue of this Decree.

Commencement

7.- This Decree shall come into force on the 1st day of July, 1977.

Made at Suva this 14th day of May, 1977.

PERIA K. GANILAU  
President of the Sovereign Democratic Republic of Fiji  
and Commander-in-Chief of the Armed Forces