

ACT NO. 29 OF 2020

I assent.

J. K. KONROTE
President

[31 July 2020]

AN ACT**TO AMEND THE FIJIAN COMPETITION AND CONSUMER
COMMISSION ACT 2010**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the *Fijian Competition and Consumer Commission (Budget Amendment) Act 2020*.

(2) This Act comes into force on 1 August 2020.

(3) In this Act, the *Fijian Competition and Consumer Commission Act 2010* is referred to as the “Principal Act”.

Section 53A inserted

2. The Principal Act is amended after section 53 by inserting the following new section—

“Prices of goods and services to reflect decrease in duty and tax

53A.—(1) Where any duty or tax on goods or services is reduced, any person selling goods or services in the course of business must reflect the decrease in the duty or tax in the price of the goods or services.

(2) Subsection (1) does not apply if the person selling the goods or services does not reflect the decrease in the duty or tax in the price of the goods or services due to reasonable allowances for differences in cost or likely cost of distribution, sale or delivery resulting from the differing places to which, methods by which or quantities in which the goods are sold to the person or the consumer, as the case may be.

(3) The onus of proving that—

- (a) the price at which the goods or services are sold reflects the actual decrease in duty or tax on the goods or services; or
- (b) the failure to reflect the decrease in the duty or tax in the price of the goods or services is due to only reasonable allowances pursuant to subsection (2),

is on the person selling the goods or services.

(4) This section applies to any reduction of duty or tax in effect on or after 18 July 2020.

(5) The Commission must monitor, in the 2-year period beginning from the date of the duty or tax reduction, the prices of goods and services to ensure that the person selling the goods or services reflects the decrease in the duty or tax in the price of the goods or services.

(6) In this section—

“duty” has the same meaning given in section 2(1) of the Customs Act 1986 and includes excise duty;

“reduce” includes to remove; and

“tax” has the same meaning given in section 2(1) of the Tax Administration Act 2009.”.

Section 59 amended

3. Section 59(1) of the Principal Act is amended after “53,” by inserting “53A,”.

Consequential amendments

4.—(1) The Customs Act 1986 is amended by deleting section 137E.

(2) The Value Added Tax Act 1991 is amended by deleting section 72A.

(3) The Customs (Infringement Notices) Regulations 2018 is amended in Schedule 1 by deleting the row in relation to section 137E of the Customs Act 1986.

(4) The Tax Administration (Infringement Notices) Regulations 2018 is amended in Schedule 1 in paragraph 3 in the table by deleting the rows in relation to section 72A(3) and (4) of the Value Added Tax Act 1991.

Passed by the Parliament of the Republic of Fiji this 31st day of July 2020.