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[10]

## GOVERNMENT OF FIJI

CUSTOMS TARIFF (BUDGET AMENDMENT) DECREE 2010  
(DECREE NO. 10 OF 2010)

IN exercise of the powers vested in me as President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1. This Decree may be cited as the Customs Tariff Act (Budget Amendment) Decree 2010 and comes into force on 27th November 2009.

*Section 10 amended*

2. Section 10 of the Customs Tariff Act of 1986 (“the Act”) is amended—

- (i) by inserting the following: “and import excise duty” after the word “fiscal duty” under subsection 10(1); and
- (ii) by deleting “\$1,000.00 and substituting “\$10,000.00” under subsection 2.

*Section 10A amended*

3. Section 10A subsection (2) of the Act is amended by deleting “\$1,000.00” and substituting “\$10,000.00”.

*Section 11 amended*

4. Section 11 subsection (2) of the Act is amended by deleting “\$1,000.00” and substituting “\$10,000.00”.

*Section 15 amended*

5. Section 15 subsection (3) of the Act is amended by deleting “\$1,000.00” and substituting “\$10,000.00”.

*Section 16 amended*

6. Section 16 subsection (4) of the Act is amended by deleting “\$1,000.00” and substituting “\$10,000.00”.

*Section 16A inserted*

7. The Act is amended by—

- (i) inserting the a new section 16A immediately after the existing section 16 in Part III—  
“16 A—(1) The Comptroller shall require that any applicant for refund of any duty, charge or fee must have a bank account in a commercial trading bank in Fiji Islands;”;
- (ii) inserting subsection (2)-  
“(2) The Comptroller shall refrain from refunding any duty, charge or fee directly to claimants;”

*Section 17 amended*

8. Section 17 of the Act is amended in—

- (i) subsection (3) by deleting “\$1,000.00” and substituting “\$10,000.00”; and
- (ii) subsection (4) by deleting “\$1,000.00” and substituting “\$10,000.00”.

*Section 22 amended*

9. Section 22 subsection (2) of the Act is amended by deleting “\$1,000.00” and substituting “\$10,000.00”.

