CHAPTER 196

CUSTOMS

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CUSTOMS

AN ACT TO MAKE BETTER PROVISION IN THE LAW RELATING TO THE CUSTOMS
[2nd September, 1968.]

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Customs Act.
2.—(1) In this Act or in any other Act relating to the Customs, unless the context otherwise requires—

“agent” in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he is entitled to act as the agent, and who, or on whose behalf any person authorised by him, signs any document required or permitted by the customs laws to be signed by an agent:

Provided that the owner of any aircraft or ship, if resident or represented in Fiji, shall be deemed to be the agent of the master for all the purposes of the customs laws, if no such agent be appointed;

“aerodrome” means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

“aircraft” includes balloons, gliders, airships, hovercraft, and flying machines;

“approved place of loading” and “approved place of unloading” means any quay, jetty, wharf, or other place, including any part of a customs airport, appointed by the Minister by order to be a place where goods may be loaded or unloaded;

“boarding station” means any place appointed by the Comptroller by notice in the Gazette to be a place for aircraft or ships arriving at or departing from any port or place to bring to or for boarding by or the disembarkation of officers;

“bonded warehouse” means any building or storage tank licensed by the Comptroller, in which goods entered to be warehoused may be lodged, kept or secured pending payment of duty;

“by authority” means by the authority of the Comptroller or any officer doing duty in the matter in relation to which the expression is used;

“cargo” includes all goods imported or exported in any aircraft or ship other than such goods as are required as stores for consumption or use by or for that aircraft or ship, its crew and passengers, and the bona fide personal accompanied baggage or such passengers;

“cleared” in relation to goods, means removed, after release by the proper officer, in pursuance of the purpose for which the goods were entered;

“coastwise” means the trade by air, land or sea from one port to another port in Fiji;

“Comptroller” means the Comptroller of Customs and Excise or any officer or other person authorised in writing by the Comptroller to act on his behalf;

“container” includes any bundle or package and any box, cask or other receptacle whatsoever;

“crew” includes every person (except the master) employed or engaged in any capacity on board any aircraft or ship;

“customs agent” means any person licensed under the provisions of section 135, and includes any clerk appointed by a customs agent in accordance with section 141;

“customs airport” means any aerodrome established by order as a port for aircraft for the purpose of the customs laws;

“customs area” means any place appointed by the Comptroller by notice in
writing under his hand for the deposit of goods subject to customs control;
"customs laws" includes this Act and any other Act relating to the Customs;
"customs revenue" means any amounts collectible by the Customs in accordance with the provisions of the customs laws;
"days" does not include Sundays or public holidays;
"drawback" means a refund of all or part of any import duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawback;
"dutiable goods" includes all goods in respect of which any duty is payable;
(Amended by 37 of 1973, s. 2.)
"duty" means any duty leviable under any customs law, and includes any special duty or surtax;
"export" with its grammatical variations and cognate expressions, means to take or cause to be taken out of Fiji or the waters thereof;
"exporter" includes any person by whom any goods, whether previously imported or not, are exported from Fiji, and includes the owner or person acting on his behalf;
"foreign parcels" means parcels either posted in Fiji and sent to a place outside Fiji, or posted in a place outside Fiji and sent to a place in Fiji, or in transit through Fiji to a place outside Fiji;
"foreign port" means any place in a country other than Fiji to which aircraft or ships as the case may be, may have access;
"goods" includes all kinds of articles, wares, merchandise, living creatures, and movable property of any kind whatsoever;
"goods under drawback" means any goods in relation to which a claim for drawback has been or is to be made;
"import" with its grammatical variations and cognate expressions means to bring or cause to be brought within Fiji or the waters thereof;
"importer" includes any owner or his agent, or any other person for the time being possessed of, or beneficially interested in, any goods at the time of the importation thereof;
"master" in relation to any aircraft or ship, means the person in charge or in command of such aircraft or ship, but does not include a person appointed for conduct of ships into or out of a port;
"military aircraft" includes the naval, military or air force aircraft of any country and—
(a) any aircraft being constructed for the naval, military or air forces of any country under a contract entered into by or on behalf of the Government of the United Kingdom;
(b) any aircraft belonging to Her Majesty in respect of which there is in force a certificate issued in accordance with the provisions of the Colonial Air Navigation Orders 1961 to 1965 or any enactment repealing or in substitution for the same, that the aircraft is to be treated for the purposes of such Orders or enactments as a military aircraft;
(Definition amended by 6 of 1968, s. 2.)
"name" includes the registration mark of an aircraft;
"officer" includes any person duly appointed and employed, or any person or class of person authorised by the Comptroller, to carry out or assist
to carry out any of the provisions of this Act, or any duty connected
with this or any other Act relating to the Customs;

“owner” in respect of goods, includes any person being or holding himself
out to be the owner, importer, exporter, consignee, agent or person
possessed of, or beneficially interested in, or having control of, or
power of disposition over, the goods;

“owner” in respect of a ship or aircraft, includes the master or other
responsible officer of such ship or aircraft and also any person acting as
an agent for the owner, and any charterer, operator or hirer;

“package” includes every means by which goods for carriage may be cased,
covered, carried, enclosed, contained or packed;

“parcel” means any postal packet which is posted in Fiji and accepted by the
Post Office as a parcel in accordance with the Post Office Act, or which
is received in Fiji from abroad by parcel post; (Cap. 171.)

“parts beyond the seas” means any country or place outside Fiji;

“port” means any place whether on the coast or elsewhere established by
Order, subject to any conditions or limitations specified in such Order,
as a port for the purposes of the customs laws, and any aerodrome so
established shall be deemed to be a port for aircraft or customs airport;

“prescribed” means prescribed by regulations made under the provisions of
this Act;

“proper officer” or “officer of Customs” in respect of any port or matter,
means the officer appointed to be the proper officer at that port or in
respect of that matter;

“prohibited goods” and “restricted goods” mean respectively any goods the
importation or exportation of which is prohibited or restricted by or
under the provisions of this or any other Act;

“Queen’s warehouse” means any place approved by the Comptroller for the
deposit of uncleared goods or other goods pending the payment of the
import duty payable thereon;

“ship or vessel” includes any ship, vessel or boat of any kind whatsoever,
whether propelled by steam or otherwise, or towed;

“smuggling” means any importation, introduction, exportation or
attempted importation, introduction or exportation of goods with intent
to defraud the revenue, or to evade any prohibition of, restriction on,
or regulation or condition as to, the importation, introduction or
exportation of any goods; and

“smuggle” and “smuggled goods” have corresponding meanings;

“suffrage wharf” means any place, other than an approved place of
loading or unloading, at which the Comptroller may, subject to such
conditions as he may either generally or in any particular case impose,
allow any goods to be loaded or unloaded;

“time of importation” means the time at which the aircraft or ship importing
goods actually lands in Fiji or enters a port;

“time of exportation” means the time at which the goods are shipped on
board the exporting aircraft or ship;

“tons register” means the tons of a ship’s net tonnage as ascertained and
registered according to the tonnage regulations made by or under the
provisions of the Merchant Shipping Acts 1894 to 1954 of the United
Kingdom, or, in the case of a ship which is not registered under the
provisions of those Acts, ascertained in like manner as if it were so registered;

"transhipment" with its grammatical variations and cognate expressions means the transfer, either directly or indirectly, of any goods from an aircraft or ship, arriving in a port from parts beyond the seas to an aircraft or ship, departing to parts beyond the seas;

"transit shed" means any building, appointed by the Comptroller by notice in writing under his hand for the deposit of goods subject to Customs control;

"uncustomed goods" includes dutiable goods on which the full duties have not been paid, and any goods, whether dutiable or not, which are imported or exported or in any way dealt with contrary to the provisions of the customs laws;

"value" in respect of any penalty or forfeiture imposed by this Act and based upon the value of any goods, means the duty paid value of those goods at the time and place of the commission of the offence by which the penalty or the forfeiture is incurred;

"vehicle" includes every description of conveyance for the transport by land of human being, or goods;

"voyage" includes flight by aircraft.

(2) In the construction of this Act, when any thing or act has been or is required to be done within a specific number of hours, in reckoning such hours Sundays and public holidays shall be excluded, and the expression "twenty-four hours" or "forty-eight hours" means respectively twenty-four or forty-eight consecutive hours of the day, e.g. from noon on one day until noon of the next day is twenty-four hours.

PART II—ADMINISTRATION

3. All officers serving in the Customs Department at the commencement of this Act shall be deemed to have been duly appointed under this Act.

Customs officers

4.—(1) There shall be an official designated the Comptroller of Customs and Excise who shall be appointed by the Public Service Commission and shall be charged with the administration of this and any other Act relating to the Customs or Excise.

(2) The Public Service Commission may appoint such other officers as it may deem fit to be customs officers, and every official so appointed shall act as a customs officer under the direction of the Comptroller.

(3) Every officer appointed as aforesaid shall be liable to serve in any place in Fiji and shall perform such duties as may be required of him by the Comptroller.

Delegation by the Comptroller

5.—(1) The Comptroller may delegate to any officer in relation to any particular matter or class of matters any of his powers under any customs law (except the power of delegation).
(2) A delegation shall be revocable at will, and no delegation shall prevent the exercise of any power by the Comptroller.

Oaths administration

6. Where proof on oath is required by any law, or is necessary in any matter relating to the Customs, such oath may be taken before the Comptroller who is hereby authorised to administer oaths.

Power to hold inquiries

7.—(1) The Comptroller may hold any inquiry or may cause an inquiry to be held, into any matter under his control, or whenever he shall think it necessary or desirable so to do, for the purposes of this Act.

(2) The Comptroller, holding an inquiry under the provisions of this section, may summon before him and examine on oath touching any matter which is relevant to the inquiry all persons whom he or any other person interested requires to be so called and examined.

(3) On any such inquiry, the Comptroller shall be deemed to be vested with all the powers which may be conferred on Commissioners under the provisions of the Commissions of Inquiry Act, and the provisions of that Act shall apply accordingly.

(Cap. 47.)

Appointment of ports, etc.

8.—(1) The Minister may by order appoint and fix the limits of—
(a) ports;
(b) places of loading and unloading within ports.

(2) Ports, and places of loading and unloading, may be appointed for specified limited purposes or without any limitation.

Appointment of customs areas, etc.

9.—(1) The Comptroller may, by notice in the Gazette appoint—
(a) boarding stations;
(b) customs areas;
(c) sufferance wharves;
(d) places for the landing and embarkation of persons;
(e) places for the examination of goods (including baggage);
(f) entrances and exits, whether general or specific, to and from any customs area or airport;
(g) roads or routes in Fiji over which goods in transit or goods transferred between ports shall be conveyed.

(2) Any appointment made under the provisions of subsection (1) may be subject to such conditions (including the provision of suitable furnished accommodation for officers) as the Comptroller may think fit, and the Comptroller may, in any particular case and subject to such conditions as he may deem necessary, permit any boarding station, area, wharf, place, road, route, entrance or exit to be used as if it had been so appointed and in any such case the provisions of this Act shall apply thereto, as if it had been so appointed.

(3) Any appointment made under the provisions of subsection (1) may be revoked or varied by the Comptroller by notice in the Gazette.
10. All ports, places of loading and unloading, boarding stations, customs areas, sufferance wharves, places for landing, embarkation or examination, roads, routes, entrances and exits in actual use by authority at the commencement of this Act shall be deemed to have been duly appointed in accordance with the provisions of this Act.

Accommodation on wharves

(a) suitable furnished office accommodation on his wharf or sufferance wharf for the exclusive use of the officer employed at the wharf; and
(b) such shed accommodation for the protection of goods as the Comptroller may in writing declare to be requisite.

(2) Where any wharf owner contravenes any of the provisions of this section then—
(a) the appointment of a place of loading or unloading or a sufferance wharf may be withheld until the required accommodation is provided to the satisfaction of the Comptroller; or
(b) any existing appointment may be revoked.

Working days and hours and overtime charges

12.—(1) The working days and hours of the Customs shall be such as may be prescribed and, except with the permission of the Comptroller, no work connected with embarkation or disembarkation of passengers, the discharge, landing, loading or receipt of any cargo or other goods shall be performed outside the prescribed working days and hours.

(2) When work is permitted by the Comptroller to be performed outside the prescribed working days and hours, the services of the officers involved shall be charged for at the prescribed rates.

PART III—ARRIVAL, BOARDING AND REPORT OF AIRCRAFT AND SHIPS

Ship to bring to on being hailed

13. The master of every ship arriving within the internal waters archipelagic waters and territorial seas shall bring his ship to for boarding when approached by or hailed or signalled from any vessel in the service of the Customs, or from any vessel in the service of Her Majesty or of the Government, flying the proper ensign and shall provide the means to facilitate the boarding and disembarkation of the proper officer. (Amended by 21 of 1977, s. 2.)

Ship or aircraft to bring to at boarding station

14. The master of every aircraft or ship from parts beyond the seas bound for or calling at any port in Fiji, shall bring his aircraft or ship to, for boarding, at the boarding station appointed for that port and shall provide the means to facilitate the boarding and disembarkation of the proper officer.
Penalty

15. The master of any aircraft or ship who refuses or does not facilitate the boarding or disembarkation of, or neglects to receive, any officer of Customs at any place in Fiji on board such aircraft or ship, or neglects to bring his vessel to when required to do so under the provisions of sections 13 or 14, shall be guilty of an offence and shall be liable to a fine of four hundred dollars or to imprisonment for twelve months or to both such fine and imprisonment.

Unauthorized boarding

16.—(1) No person except a port pilot, the Medical Officer of Health for the port, or any person duly authorised by the Quarantine Authority or the Comptroller in the execution of his duty, shall board any ship or aircraft before the proper officer.

(2) Any person who contravenes the provisions of this section shall be guilty of an offence and shall be liable to a fine of twenty dollars.

Provisions as to persons disembarking from or going on board a ship, aircraft, etc.

17.—(1) The Comptroller may give directions as to the procedure to be followed by any person going ashore or disembarking from or going on board any ship or aircraft which has arrived in Fiji or is about to depart therefrom.

(2) Any person who contravenes any direction given by the Comptroller under the provisions of this section shall be guilty of an offence and shall be liable to a fine of one hundred dollars.

Arrival and departure of aircraft and ships

18.—(1) Except in so far as the Comptroller may, in writing, permit, the master of any aircraft or ship entering Fiji from parts beyond the seas shall not cause or permit the aircraft or ship to call at any place in Fiji other than a port, and any person importing or concerned in importing any goods shall not bring the goods into Fiji at any place other than a port.

(2) Except in so far as the Comptroller may, in writing, permit, a person shall not export or be concerned in exporting any goods from any place in Fiji other than a port and the master of any aircraft or ship shall not cause or permit such aircraft or ship to depart on a flight or voyage from any place in Fiji other than a port or, whilst the aircraft or ship is engaged on such a flight or voyage, to call at any place in Fiji other than a port.

(3) The provisions of subsections (1) and (2) shall not apply in relation to an aircraft or ship entering or departing from Fiji which is compelled by accident, stress of weather or other unavoidable cause to call at a place other than a port, but the master of any aircraft or ship so far as it may be possible for him to do so shall—

(a) without any unnecessary delay report the circumstances which caused the aircraft or ship to call at such place to an officer, and on demand produce to him the documents relating to the aircraft or ship, its cargo and passengers;

(b) not without the consent of an officer or police officer, permit any goods to be unloaded or loaded, or any of the crew or passengers to land from the aircraft or ship;

(c) comply with any directions given by an officer or police officer with respect to any such goods, and no passenger or member of the crew
shall, without the consent of an officer or police officer, leave the aircraft or ship:

Provided that nothing in this subsection shall prohibit the landing or unloading of passengers, crew or goods from an aircraft or ship where that landing or unloading is necessary for reasons of health, safety or the preservation of life or property.

(4) Any person who contravenes or fails to comply with any provision of this section shall be guilty of an offence and shall be liable to a fine of four hundred dollars or to imprisonment for six months or to both such fine and imprisonment.

(5) The provisions of this Act relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty, other than a military aircraft commanded by a person who is serving as a member of any of Her Majesty's naval, military or air forces.

Report

19.—(1) The master or agent of every aircraft or ship, whether laden or in ballast, shall (subject to the provisions of any regulations made under the provisions of this Act) within twenty-four hours after arrival from parts beyond the seas at any port, or other place especially allowed by the proper officer, make report of such aircraft or ship, and of its cargo and stores, and of any package for which there is no bill of lading, to the proper officer in the prescribed form and in the prescribed manner.

(2) Every such report shall, except where otherwise allowed by the proper officer, be made before bulk is broken and shall show separately any goods which are in transit, any goods for transshipment, any goods which are to remain on board for other ports in Fiji, and any goods for re-exportation on the same aircraft or ship.

(3) The proper officer may permit the master or agent of any aircraft or ship to amend any obvious error in the report, or to supply any omission, which in the opinion of the proper officer results from accident or inadvertence, by furnishing an amended or supplementary report in the prescribed manner.

(4) Any master or agent of any aircraft or ship who—
   (a) fails to make a report in accordance with the provisions of this section; or
   (b) makes a report of which any of the particulars contained therein is false; or
   (c) except with the knowledge and consent of the proper officer, causes or permits bulk to be broken contrary to the provisions of this section; or
   (d) except with the knowledge and consent of the proper officer, at any time after arrival, causes or permits any goods to be staved in, destroyed, or thrown overboard, or any packages to be opened, shall unless such contravention is explained to the satisfaction of the proper officer, be guilty of an offence; and any goods in respect of which an offence has been committed contrary to paragraphs (a), (b) or (d) shall be liable to forfeiture.

Master to answer questions

20.—(1) The master or agent of every aircraft or ship shall—
   (a) answer fully and immediately all such questions relating to the aircraft
or ship, its cargo, stores, baggage, crew and passengers, as may be
put to him by the proper officer;

(b) produce all such books and documents in his custody or control relating
to the aircraft or ship, its cargo, stores, baggage, crew and
passengers, as the proper officer may require;

(c) if the proper officer so requires, before any person (unless permitted to
do so by the proper officer) disembarks, deliver to the officer who
boards such aircraft or ship on arrival at any port or place, a correct
list containing separately the names of the passengers disembarking
and of those remaining on board such aircraft or ship, and also, if
required by such officer, the names of the master and of each officer
and member of the crew;

(d) if required, deliver to the proper officer at the time of making report the
clearance, if any, of such aircraft or ship from the port from which
such aircraft or ship has arrived.

(2) Any master or agent who contravenes any of the provisions of this section
shall be guilty of an offence.

Power to detain ships, etc.

21.—(1) Where at the expiration of a period of twenty-one clear days from the
date of making report, under the provisions of section 19, of any aircraft or ship, or,
where no such report was made, the date when it should properly have been made,
or such longer period as the Comptroller may allow, any goods are still on board
the aircraft or ship, the Comptroller may authorise the detention of that aircraft or
ship until—

(a) any expenses properly incurred in watching and guarding the goods
beyond the said period; and

(b) where the goods are removed by virtue of any of the provisions of this
Act from the aircraft or ship to a Queen’s warehouse, the expenses of
that removal,
have been repaid by the owner or agent of such aircraft or ship to the Comptroller.

(2) Where, in the case of any derelict or other aircraft or ship coming, driven
or brought into Fiji under legal process, by stress of weather or for safety, it is
necessary to station any officer in charge thereof, whether on board or otherwise,
for the protection of the revenue, the proper officer may detain that aircraft or ship
until any expenses thereby incurred have been repaid by the owner or agent of such
aircraft or ship to the Comptroller.

Tonnage of ship

22. The tonnage of any ship for the purposes of this Act shall be the tonnage
set forth in the certificate of registry of such ship.

Master’s name on ship’s register

23. The Comptroller may refuse to admit any person to do any act as master of
any British aircraft or ship unless his name shall be inserted in or endorsed upon the
certificate of registry or the general declaration, if any, of such aircraft or ship as
being the master thereof, or until his name shall have been so endorsed.

Attendance of master before Comptroller

24. Where under the provisions of this Act the master or agent of any aircraft
or ship is required to answer any questions put to him by the Comptroller or any
officer, and such aircraft or ship has not left its final position, anchorage or berth preparatory to leaving Fiji, then the Comptroller or such officer may require the master to attend before him at the office of the Comptroller or of such officer, as the case may be, for the purpose of answering such questions:

Provided that the master may, with the consent of the Comptroller or such officer, depute a senior officer of such aircraft or ship to attend at such office for such purpose; and in any such case any reply made to any question put to such senior officer by the Comptroller or such officer shall, for the purposes of this Act, be deemed to be a reply made by such master.

PART IV—LANDING AND ENTRY OF GOODS

Authority for unshipment

25. No goods shall be unloaded from any aircraft or ship except with the authorisation of the Comptroller or pursuant to an entry passed.

Landing of goods

26. All goods unloaded from an aircraft or ship shall be either—

(a) landed at such place as the proper officer may require; or

(b) transhipped or removed direct to the aircraft or ship into which they are to be transhipped or removed, as the case may be, or after conveyance thereto in a boat, lighter or vehicle under such conditions as may be prescribed.

Entries

27. All entries in respect of imported goods shall be made in the forms prescribed in respect of goods—

(a) for home consumption; or

(b) for warehousing; or

(c) for transhipment, as the case may be.

With the permission of the Comptroller goods may be entered under the provisions of this section prior to importation.

Particulars of entries

28.—(1) The person entering any goods, whether for himself or on behalf of any importer, shall deliver to the Comptroller the entry in the prescribed form in respect of the goods and such duplicates as may be required.

(2) The particulars required to be given on such entry shall be written and arranged in such form and manner as the Comptroller shall require, and such person shall, at the same time, pay all duties due upon the goods, unless the goods are entered to be warehoused in a bonded warehouse or are free of duty:

Provided that—

(a) the holder of a draft with a bill of lading in guarantee of the payment thereof may give notice in writing to the Comptroller that he holds those documents, and thereupon the Comptroller shall not allow the entry of such goods without the written consent of the holder of those documents;

(b) where goods have been entered in compliance with the provisions of this section but have not been taken delivery of by the importer, the Comptroller may, at any time before such goods are disposed of as
unclaimed, deliver such goods to any person holding a draft with a
bill of lading or other documents of title to such goods in guarantee of
the payment thereof, notwithstanding that an entry has already been
made by the importer, and such goods shall be dealt with in
accordance with the entry already presented, and the importer shall
have no claim against the Comptroller for any expenses or other costs
incurred by him in connexion with the entering of the goods.

Provisional entry

29.—(1) Where the importer or any goods is unable immediately to supply the
full particulars required for making an entry and makes a declaration to that effect
before the Comptroller, he may be authorised to make a provisional entry, and
deposit a sum sufficient to cover the duty and charges involved.

(2) The importer shall produce such documentary evidence including bank
drafts, copies of orders, copies of confirmation of indent, catalogues, price lists and
other documents as may be in his possession in support of such provisional entry
and after examination, appraisement and computation of duty, shall pay such sum
as shall be equal in amount to the amount of estimated duty together with such sum
as the proper officer may require as deposit as provided in subsection (1). Any sum
which shall have been paid as aforesaid in respect of any amount of estimated duty
shall be paid into the Consolidated Fund and any sum which shall have been paid as
deposit shall be placed on deposit account.

(3) Whenever an importer shall, within six months, make a perfect entry in
respect of any goods for which a provisional entry shall have been made, such
importer shall produce to the proper officer such documentary evidence as may be
prescribed and upon production of the prescribed documentary evidence and the
passing of the perfect entry—

(a) any sum which may have been paid by the importer in excess of the
correct amount of duty together with such amount as may have been
paid as deposit shall be refunded to such importer;

(b) in case the amount paid by the importer as estimated duty be less than
the amount of duty payable, the importer shall pay to the
Comptroller a sum equivalent to the amount of the deficit, and after
such payment, any amount which may have been paid by the
importer as deposit shall be refunded to such importer.

Provided that whenever the importer shall fail to produce any documentary
evidence and to make perfect entry within six months from the date of passing of
the provisional entry, the total amount of any deposit made under the provisions of
subsection (2) shall be paid into the Consolidated Fund.

(4) The special attendance of an officer or officers, which may be required for
the examination of goods in respect of which a provisional entry is made shall be
charged to and borne by the owner or importer of the goods at the rates prescribed.

Deposit may be taken pending production of satisfactory documents

30. Whenever such invoices or other documents shall have been produced by
an importer in respect of any goods for which a regular entry shall have been made,
shall be considered as unsatisfactory by the Comptroller, it shall be lawful for the
Comptroller to require the importer of any such goods to make a deposit of such
sum as the Comptroller shall determine for the production of any document or
information which the Comptroller may consider necessary. Upon production by
the importer within six months of the date of payment of the deposit, of the document or information required, any deposit made by the importer under the provisions of this subsection shall be refunded to such importer after such adjustment as shall be necessary for the computation and payment of duty:

Provided that whenever the importer shall fail to produce such documents or information within the said period of six months, the total amount of any such deposit shall be paid into the revenue of Fiji.

PART V—CONTROL, EXAMINATION, ENTRIES AND SECURITIES

Customs control of goods

31. Goods shall be subject to the control of the Customs as follows:—

(a) in the case of goods imported, including goods imported through the Post Office, from the time of importation until removal for home consumption, or until the time of exportation whichever shall first happen;

(b) in the case of goods under drawback, from the time of the claim for drawback until the time of exportation;

(c) in the case of goods for export, from the time when the goods are brought to any place for exportation until the time of exportation;

(d) in the case of goods on board any aircraft or ship, whilst the aircraft or ship is within any port or place in Fiji.

Minimum size of vessels

32. The Comptroller may order that no goods or class of goods shall be imported into or exported from Fiji in any ship or class of ships of less than one hundred tons net tonnage.

Right of examination and cost

33.—(1) The control of goods by the Customs shall include the right of the Customs to examine at any time all goods subject to such control.

(2) The shipping, unshipping, carrying and landing of all goods, including passengers' baggage, and the bringing of such goods to the place of examination, and the measuring, weighing, counting, unpacking and repacking, and the opening and closing of the packages, shall be provided by and at the expense and risk of the owner, importer or exporter of the goods.

Goods in transit shed, etc., deemed in aircraft or ship

34. Goods which have been unloaded and landed into a transit shed or a customs area shall be deemed to be still in the importing aircraft or ship until they are delivered from such transit shed or customs area; and so long as they remain therein the owners or agents of the aircraft or ship shall continue to be responsible therefor as if such goods had not been removed from such aircraft or ship.

Goods under Customs control

35. No goods subject to the control of the Customs shall be moved, altered or interfered with except by authority, and in accordance with the provisions of this Act.
No Customs liability

36. The Customs shall not be liable for the loss of or damage to any goods subject to their control unless such loss or damage shall have been occasioned by the wilful or negligent act of any officer.

Postal imports and exports

37. Goods imported or exported through the post office shall be subject to the control of the Customs.

Entries

38. Entries in the form prescribed shall be made and passed for all goods subject to the control of the Customs:
Provided that goods being the personal unmanifested baggage of passengers in any aircraft or ship may, subject to any prescribed conditions, be imported or exported without entry.

Making of entries

39. Entries of imported or exported goods shall be made by the delivery of the forms by the importer or exporter to the Comptroller, and any person making any entry shall, if so required by the Comptroller, answer questions relating to the goods referred to in the entry.

Passing of entries

40. Entries shall be passed by the Comptroller and, on the passing of the entry, the goods shall be deemed to have been entered, and any entry so passed shall be the warrant to the proper officer of Customs for dealing with the goods in accordance with the entry.

Power to allow special entries

41. Notwithstanding anything to the contrary contained in this Act, the Comptroller may permit the entry of any goods in such form and manner and subject to such conditions as he may direct to meet the exigencies of any case to which the provisions of this Act may not be strictly applicable.

Power to require security

42. The Comptroller may require and take security for compliance with the provisions of this Act and generally for the protection of the revenue of the Customs, and pending the giving of the required security in relation to any goods subject to the control of the Customs, may refuse to deliver the goods or to pass any entry relating thereto.

Security

43. Where any security is required to be given, such security shall be given by bond or guarantee or cash deposit or all or any of these methods:
Provided that in each case the security shall be approved by the Comptroller.

General bonds

44. Where security is required generally or for any particular purpose, the security may, by authority of the Comptroller, be accepted with or without limitations to cover all transactions for such time and for such amount as the Comptroller may approve.
Cancellation of bonds

45. All securities may, after the expiration of three years from the date thereof, or from the time specified for the performance of the particular conditions thereof, whichever may be the later date, be cancelled by the Comptroller.

Fresh security

46. If the Comptroller shall, at any time, be dissatisfied with the sufficiency of any security previously given, he may require a fresh security, and a fresh security shall be given accordingly.

Forms of security

47. The forms of security prescribed shall be sufficient for all purposes of a bond or guarantee under the provisions of this Act, and, unless otherwise provided therein, shall bind the subscribers thereto jointly and severally for the full amount.

Effect of security

48. Where any security is sued upon by the Comptroller, the production thereof without further proof shall entitle the Comptroller to judgment against the persons appearing to have subscribed such security for their several liability unless such persons shall prove compliance with the conditions thereof, or that the security was not subscribed by them, or release, or satisfaction.

Issue of permits

49.—(1) All permits issued in connexion with goods under the control of the Customs shall be subject to such conditions as may be prescribed.

(2) Any such permit may be revoked, altered or suspended by the Comptroller.

PART VI—PROHIBITED AND RESTRICTED IMPORTS

Prohibited imports

50. It shall be lawful for the Minister at any time by order to prohibit the importation into Fiji of any goods of whatsoever description.

Restricted imports

51. The power conferred upon the Minister by the provisions of section 50 shall include the power to prohibit importation subject to any specified condition or restriction, and goods imported contrary to any such condition or restriction shall be deemed to be prohibited imports.

Prohibited imports consigned to places outside Fiji

52. Prohibited goods on board an aircraft or ship calling at any port in Fiji, but intended for and consigned to some port or place outside Fiji, shall not be deemed to be unlawfully imported into Fiji if the goods are specified on the aircraft or ship manifest and are not transhipped or landed in Fiji or are transshipped or landed by authority. Such goods when imported or landed for transhipment shall be duly re-exported within such time as the Comptroller may allow, and if such goods are not so re-exported, then as from the last date on which they should have been so re-exported, they shall be deemed to be prohibited or restricted goods, as the case may be, and to have been imported on that date.
PART VII—COLLECTION AND MANAGEMENT OF DUTIES

Rate of duty payable

53. The rate of duty payable on goods imported into Fiji shall be determined in accordance with the provisions of the First Schedule to the Customs Tariff Act.  
(Substituted by 37 of 1973, s. 3.)

Import and export duty

54.—(1) In the case of goods delivered for home consumption or exportation, the rate of duty applicable thereto shall be the rate in force at the time of importation or exportation, irrespective of the day on which the entry thereof is delivered to the Comptroller.  
(2) In the case of goods which have been warehoused in a bonded or Queen's warehouse under the provisions of this Act; the rate of duty applicable thereto shall be that in force at the time of the actual removal of such goods from the warehouse.  
(3) In the case of goods delivered out of a bonded or Queen's warehouse for removal under bond to be re-warehouse, the rate applicable shall be the rate in force at the time on which the duty is paid.

Weights and measures

55. Where duties are imposed according to weight or measure, the weight or measurement of the goods shall be ascertained according to the standard weights and measures established by the laws of Fiji, and in all cases where duties are imposed according to any specific weight, quantity, size or value, they shall be deemed to apply proportionately to any greater or less weight, quantity, size or value.

Tare allowance

56. Allowance for tare shall be made as may be prescribed.

Disputes concerning duty payable

57.—(1) If any dispute arises as to the amount or rate of duty payable in respect of any goods, or as to the liability of any goods to duty, under any customs law, the owner of the goods may pay under protest the sum demanded by the Comptroller as the duty payable in respect of the goods, and thereupon the sum so paid shall, as against the owner of the goods, be deemed to be the proper duty payable in respect of the goods unless the contrary is determined in an action brought in pursuance of this section.  
(2) The owner may—  
(a) if the dispute relates to the decision by the Comptroller upon any of the matters specified in the First Schedule, within one month after the date of the payment, enter an appeal to the Court of Review;  
(b) in any other case, within three months after the date of payment, bring an action against the Comptroller in any court of competent jurisdiction for the recovery of the whole or any part of the sum so paid.  
(3) No action shall lie for the recovery of any sum paid under the provisions of this section unless, before payment is made, the words "paid under protest" are written on every copy of the entry of the goods presented to the Customs and signed by the owner of the goods or his agent.  
(Section amended by 54 of 1968, s. 2.)
(4) If the sum demanded by the Comptroller as the duty payable on any goods be not paid accordingly, the Comptroller may refuse to pass any entry or release such goods unless an order of a court in an action brought by the owner shall otherwise direct.

(5) If the court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount over-paid shall be repaid by the Comptroller. Any sum so repaid shall be accepted by the owner of the goods in satisfaction of all claims in respect of the duty payable thereon other than the costs of the proceedings.

(6) Nothing in this section contained shall affect any rights or powers under the provisions of section 59.

Modes of ascertaining ad valorem duties

58.—(1) For the purposes of any enactment for the time being in force whereunder any duty is chargeable on goods by reference to their value, the value of any imported goods shall be taken to be the normal price, that is to say the price which in the opinion of the Comptroller they would fetch, at the time when they are entered (or, if they are not entered, the time of importation), on sale in the open market between buyer and seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions—

(a) that the goods are treated as having been delivered to the buyer at the port or place of importation; and

(b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place; but

(c) that the buyer will bear any duty or tax chargeable in Fiji.

(3) A sale in the open market between buyer and seller independent of each other presupposes—

(a) that the price is the sole consideration; and

(b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and

(c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.

(4) Where the goods to be valued are—

(a) manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or

(b) imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark, the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

(5) For the purposes of subsection (4), the expression “trade mark” includes a trade name and a get-up, and a “foreign trade mark” is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of—

(a) a person by whom the goods to be valued have been grown, produced,
manufactured, selected, offered for sale or otherwise dealt with outside Fiji; or

(b) a person associated in business with any such person as is referred to in paragraph (a); or

(c) a person to whom any such person as is mentioned in either of paragraphs (a) or (b) has assigned the goodwill of the business in connexion with which the trade mark is used.

(6) Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

Comptroller may take goods for Crown and pay entered value with percentage added

59.—(1) The Comptroller may, whenever he deems it expedient for the protection of the revenue, detain any imported goods which are chargeable with duty upon the value thereof and shall give notice in writing to the owner of the goods of the detention of the same.

(2) (a) The Comptroller may, within fourteen days after the date of detention of such goods, determine that the goods are or may be correctly entered according to the value declared by the owner and permit the same to be delivered or be shall, within such period as aforesaid, permit such person on his application for such purpose to enter the goods according to such value and on such terms as he may direct.

(b) Where within fourteen days of such date the Comptroller has not made any such determination or no such application has been received or the owner of such goods has not complied with any terms directed by the Comptroller within ten days thereof, the Comptroller may take the goods for the Crown, whereupon he shall cause the value at which the goods were declared by the importer, together with ten per cent thereon and any duties already paid, to be paid to the owner in full satisfaction of such goods.

(3) Such goods if taken for the Crown shall be sold or otherwise dealt with in such manner as the Comptroller directs and, if the goods be sold, and the net proceeds of any such sale exceed the amount paid to the owner as aforesaid, then the surplus shall be applied in accordance with the provisions of section 228.

(4) Written notice of the detention of goods as aforesaid shall either be delivered to the owner of the goods personally or transmitted to him by registered post at his last known abode or place of business.

Derelict goods dutiable

60. All goods derelict, flotsam, jetsam or lagan landed, saved or coming ashore from any wreck, and all droits of Admiralty sold in Fiji and liable to duty shall be subject to the same rate of duty as goods of the like kind on importation into Fiji.

Value of goods sold

61. When the duty on any goods sold at any Customs sale shall be stated to be ad valorem, the value of such goods shall, if approved by the Comptroller, be taken to be the value as shown by the sale.
62.—(1) The correct amount of customs dues and duty payable in respect of any goods shall, from the time when they should have been paid, constitute a debt due to the Crown by the importer or exporter thereof, and shall be recoverable in a court of competent jurisdiction in the name of the Comptroller.

(2) Any goods at whatever time imported or entered for export shall, while stored in a bonded warehouse or otherwise in the custody of the Customs and belonging to such importer or exporter, be subject to a lien for such debt and may be detained until such debt is paid.

(3) Any debt due to the Crown in respect of customs dues shall have priority over all claims of whatsoever nature upon the said goods.

Claims and refunds

63.—(1) Where any customs duty or charge has been levied and paid and repayment of such duty or charge, or of any portion thereof, is claimed on the ground that the duty or charge was levied or paid through inadvertence or from other error, no repayment of such duty or charge, or of any portion thereof, shall be made by the Comptroller when such claim is made after one year from the date of the payment.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied or to whom the refund has erroneously been made shall pay the amount short levied or repay the amount erroneously refunded on demand being made by the Comptroller within one year from the date of the short levy or of the refund as the case may be.

Remission of duty on goods lost or destroyed, etc.

64.—(1) Where it is shown to the satisfaction of the Comptroller that any goods chargeable with any duty have by accident been lost or destroyed—

(a) after importation but before being cleared for any purpose for which they might be entered on importation; or

(b) while in a bonded warehouse or Queen's warehouse; or

(c) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Comptroller to be deferred; or

(d) if the duty with which the goods are chargeable is a duty on exportation, at any time after being entered for exportation and before exportation,

the Comptroller may, but in the case of lost imported goods or goods entered for exportation only, if he is satisfied that they have not and will not be used or consumed in Fiji, remit or repay any duty chargeable or paid thereon.

(2) The Comptroller may, at the request of the owner of the goods and subject to compliance with such conditions as the Comptroller sees fit to impose, permit the destruction of, and remit or repay the whole or part of any duty chargeable or paid on, any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

Delivery of invoices and other documents with entry

65.—(1) With the entry of any goods there shall be delivered to the Comptroller, if he shall so require, the original invoices, bills of lading, bills of
parcels, policies of insurance, letters and other documents showing the value of the goods at the place at which they were purchased, together with the freight, insurance and other charges on the goods.

(2) All invoices and certifications thereof shall contain such particulars as may be prescribed, and the Comptroller may refuse to accept any invoice or certificate which is not in accordance with the prescribed requirements.

**Power of Comptroller with regard to invoices**

66.—(1) Where information has been received by the Comptroller to the effect that goods have been smuggled, underdeclared, unlawfully entered or illegally dealt with, or that it is intended to smuggle, underdeclare, unlawfully enter or deal illegally with any goods, or where any goods have been seized or detained, the importer shall immediately upon being requested to do so by the Comptroller produce or hand over to him all books, invoices and documents relating to those goods or to any other goods imported or exported by him at any time within the period of three years immediately preceding the date of such request, and shall also produce for the inspection of the Comptroller, and permit him to make copies of, or take extracts from, all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way to relate to any such goods.

(2) Any person not being the importer, who may have in his possession or custody any books, invoices or documents mentioned in subsection (1), shall, on demand, produce such books, invoices or documents to the Comptroller.

(3) The Comptroller may seize and detain any book, invoice or document produced under the provisions of this section if, in his opinion, such book, invoice or document may afford evidence of the commission of any offence against the customs laws.

(4) Any person who refuses or neglects to comply with a request of the Comptroller under the provisions of this section, and any person who knowingly produces any false book, invoice or document, or knowingly makes any false representation in regard to the country in which any goods were grown, produced or manufactured, or makes any false representation with intent to evade or to contravene the provisions of this section, shall be guilty of an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years.

**Re-importation of excisable goods**

67.—(1) Where any goods manufactured or produced in Fiji are re-imported into Fiji after export therefrom and at the date of their re-importation are excisable goods under the provisions of the Excise Act, they may on re-importation be delivered for home consumption without payment of duty if it is shown to the satisfaction of the Comptroller—

(a) that at the date of their exportation the goods were not excisable goods, or if they were then excisable goods, that the excise duty had been paid before their exportation; and

(b) that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the Comptroller; and

(c) that the goods have not undergone any process outside Fiji since their exportation.

(2) If the goods both are at the date of their re-importation and were at the date of their exportation excisable goods, but they were exported without the
excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where it is shown to the satisfaction of the Comptroller that they have not undergone any process outside Fiji since their exportation, and on the repayment to the Comptroller of any allowance paid on their exportation, the goods may on their re-importation—

(a) if delivered for home consumption, be delivered without payment of any duty of customs, on payment of an amount equal to the excise duty in force at the date of their re-importation; or

(b) subject to such conditions and restrictions as the Comptroller may impose, be entered and removed without payment of any duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.

(Section substituted by 6 of 1968, s. 3.)

68.—(1) Goods which are re-imported into Fiji within two years after the time of exportation therefrom may on their re-importation be released for use in Fiji, where so eligible, without payment of duty if it is shown to the satisfaction of the Comptroller—

(a) that any duty of Customs with which the goods were chargeable prior to their exportation has been paid; and

(b) that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller; and

(c) that such goods have not been subjected to any process outside Fiji since their exportation, or, if they have been so subjected, have not undergone any change in their form or character and are not at the time of re-importation chargeable with duty ad valorem; and

(d) that the person who exported the goods gave notice in writing of his intention to export the goods and produce them for identification at the place from which they were exported to the proper officer or, in the case of exportation by post, to the proper postal authority:

Provided that the Comptroller may, in his discretion, direct that the provisions of paragraph (d) shall not apply in any particular case where in the opinion of the Comptroller its application would involve hardship.

(2) In the case of any goods which would be allowed to be delivered without payment of duty under the provisions of subsection (1) but for the fact that they are at the time of re-importation chargeable with duty ad valorem, the value and the rate of duty of such goods for duty purposes shall be taken to be the value and the rate of duty of any articles or materials which have been incorporated into such goods, and, where any part or parts of such goods have been replaced the value and the rate of duty of the replacement part or parts, as the case may be.

69.—(1) On the tenth day after the completion of discharge of the importing aircraft or ship, or at such other times as the Comptroller may direct, the owner of the aircraft or ship, either himself or by his agent, shall deliver to the Comptroller in such form and manner as he may require a list of all goods unloaded from such aircraft or ship and not yet cleared. Any person who fails to comply with the provisions of this subsection shall be guilty of an offence.
(2) (a) Where any imported goods remain uncleared at the expiration of nine days or such other period as the Comptroller may direct from the date of completion of discharge of the importing aircraft or ship, the proper officer may direct the owner of the aircraft or ship or his agent to remove or store all or any of such goods to, or at, a Queen's warehouse, or such other place as the proper officer may approve. If any person fails to comply with any such direction within twenty-four hours, or such further period as the proper officer may specify, after such direction is given he shall be guilty of an offence and shall be liable to a fine of fifty dollars, and the proper officer may cause all or any such goods to be removed to a Queen's warehouse or such other place as he may approve at the expense of the owner of the aircraft or ship or his agent.

(b) Goods so deposited in a Queen's warehouse shall be liable to such rent as may be prescribed.

(c) Where under the provisions of this subsection goods are removed to or stored at a place approved by a proper officer, such place shall be deemed to be a Queen's warehouse and such goods shall be deemed to have been removed to and deposited in a Queen's warehouse.

(3) All dutiable goods shown on the import manifest of any aircraft or ship shall be charged with duty unless it is proved to the satisfaction of the Comptroller that the goods were not landed in Fiji.

(4) Where it is necessary for the purpose of determining the amount of any duty chargeable under the provisions of subsection (3) to classify any goods and assess the value, quantity, weight, measurement or strength thereof, such goods shall be deemed to be of such description and of such value, quantity, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto.

(5) If any goods removed to a Queen's warehouse under this section are not cleared by the importer thereof—

(a) in the case of goods which are in the opinion of the Comptroller of a perishable nature, forthwith;

(b) in any other case, within one month after they have been so removed, the Comptroller may, in the prescribed manner, sell such goods.

(6) If the goods are sold in pursuance of the provisions of subsection (5), the proceeds of sale shall be applied in discharge of—

(a) first, the expenses of sale;

(b) secondly, any duty chargeable on the goods;

(c) thirdly, any other charges payable to the Crown;

(d) fourthly, the freight payable, if any,

and, if the person who was immediately prior to the sale the owner of the goods makes application therefor within six months from the date of the sale, the balance if any shall be paid to him and if no claim be made within that period, such balance shall be forfeited to the Crown.

(7) If the goods cannot be sold for a sum sufficient to cover the duty and other charges due on them, such goods may be destroyed or otherwise disposed of as the Comptroller may direct. No person or body shall be entitled to claim compensation on account of any action taken in respect of any goods, article or thing, in pursuance of any direction made under this section.
Deposit of goods in Queen's warehouse pending payment of import duty

70. (1) The Comptroller may in his discretion allow the removal to and deposit of any goods in a Queen's warehouse pending the payment of the import duty payable thereon.

(2) The removal and deposit of all goods in pursuance of the provisions of subsection (1) shall be performed by and at the risk and expense of the owner of the goods, and such goods may remain in such warehouse to be entered or sold as hereinafter provided.

Delivery of goods from Queen's warehouse

71. The proper officer shall not permit the removal from a Queen's warehouse of any goods deposited therein in accordance with the provisions of section 70 until it is shown to his satisfaction that all duties, expenses, rent, freight and other charges due in respect of the goods have been paid.

Sale of unclaimed goods

72. Where any goods removed to a Queen's warehouse under the provisions of section 70 are not removed therefrom within twelve weeks after the date of entry therein, the goods shall, after due notice, be sold by the Comptroller in the prescribed manner, and the proceeds of sale thereof shall be applied as provided in section 69:

Provided that where goods cannot be sold for a sufficient sum to pay the duty and other charges due on them, they may be destroyed or otherwise disposed of as the Comptroller may direct. No person or body shall be entitled to claim compensation by reason of any action taken in respect of any goods, article or thing in pursuance of any direction made under the provisions of this section.

Stacking on wharves in customs areas and in storage sheds

73. (1) Goods which have been unloaded from any aircraft or ship shall be moved, stacked or restacked by the owner or agent of the importing aircraft or ship in such manner and in such place as the proper officer may require.

(2) The Comptroller may impose on the owner or agent of an aircraft or ship, as the case may be, a fine of twenty cents in respect of each package for every day during which such goods remain unstacked or unstacked in contravention of the provisions of subsection (1), and may further order the moving or stacking to be made at the risk and expense of the agent of the aircraft or ship.

Repacking of goods on wharves or storage places

74. Any goods may by authority be weighed, repacked or skipped on wharves or in storage places.

Abandoned goods to be disposed of

75. Goods which have been abandoned by the importer thereof shall be destroyed or otherwise disposed of within such time and in such manner as the Comptroller may direct at the expense and risk of such importer.

Queen's warehouses

76. Queen's warehouses shall be appointed by the Comptroller and notified in the Gazette. Every warehouse previously declared to be a Government bonded warehouse and in actual use as such by authority at the commencement of this Act
shall continue as if appointed as a Queen’s warehouse, unless otherwise determined by the Comptroller by notice in the Gazette.

Rent to be charged

77. Where any goods are deposited, in accordance with the provisions of section 70, in a Queen’s warehouse or other place of deposit provided by the Government for the security of the duties thereon, or until the regulations relating to the importation thereof have been complied with, the Comptroller may charge, demand and receive warehouse rent for such period as the goods remain therein, at such rates and subject to such conditions as may be prescribed.

Inflammable or dangerous goods

78.—(1) Without prejudice to any other law for the time being in force, no goods of a dangerous, combustible, inflammable or offensive nature shall be lodged or deposited in a Queen’s warehouse or a transit shed except with the previous authorisation of the Comptroller, and when any such goods are landed, they may be deposited in any other place approved by the Comptroller.

(2) Whilst deposited in a place approved by the Comptroller in accordance with the provisions of subsection (1), the goods shall be deemed to be in a Queen’s warehouse unless duly cleared or warehoused in some approved place in the meantime; and such charges shall be made for securing, watching and guarding the goods until sold, cleared or warehoused as aforesaid, as the Comptroller may deem reasonable.

(3) The Crown shall not be responsible for any damage which goods may sustain by reason of, or during the time of, their being deposited in any place other than a Queen’s warehouse or a transit shed and dealt with in pursuance of the provisions of this section.

Queen’s warehouses under control of Comptroller

79. Every Queen’s warehouse shall be wholly under the control of the Comptroller, and all the provisions of this Act relating to bonded warehouses shall, so far as is practicable, apply to Queen’s warehouses.

PART VIII—BONDED WAREHOUSES

Appointment of warehouses

80. Any port appointed by the Minister shall be a warehousing port or place for the purposes of any customs law.

Continuation of existing warehouses

81. All existing bonded warehouses at the commencement of this Act shall be deemed to be bonded warehouses under the provisions of this Act.

 Licensing of warehouses

82.—(1) The Comptroller may, on application, licence any building, enclosure or storage tank as a bonded warehouse for the deposit of goods permitted to be warehoused on first importation without payment of duty, and may, subject to a refund of the proportionate part of the licence fee, at any time for reasonable cause revoke any licence which has been issued.
(2) The Comptroller may license any building, enclosure or storage tank for the warehousing of goods which are the property of the warehousekeeper or of any other person, and may attach such conditions to the licence as he may see fit. A licence shall be required for each storage tank notwithstanding that such tank may be connected by a pipe or other means to any other tank.

(3) The licence shall be in such form as the Comptroller may direct and shall be subject to the payment of such fees as may be prescribed.

(4) A licence shall not be issued under the provisions of this section until the person who applies therefor has furnished such security for the due payment of all duties and the due observance of the provisions of the customs laws as the Comptroller may require; and the Comptroller may, at any time, require a warehousekeeper to furnish such additional or new security as he may consider necessary for such purposes.

(5) Any warehousekeeper who without the previous consent in writing of the Comptroller makes any alteration in, or addition to, a warehouse or who uses his warehouse, or permits it to be used, in contravention of any of the conditions of his licence shall be guilty of an offence and shall be liable to a fine of two hundred dollars.

(6) Any owner or occupier of a building, enclosure or storage tank who uses or permits such building, enclosure or storage tank to be used for the deposit of goods entered for warehousing while a valid licence under the provisions of this section is not in force shall be guilty of an offence and shall be liable to a fine of two hundred dollars and, in addition thereto, to a fine of twenty dollars for every day or part of a day during which he so uses the building, enclosure or storage tank or permits it to be so used.

Procedure on warehouse ceasing to be licensed

83.—(1) Where the Comptroller intends to revoke or not to renew the licence of a warehouse, he shall, not later than three months before the date when the revocation is to take effect or the licence is due to expire, as the case may be, give notice of his intention specifying therein the said date, and no goods shall be deposited for warehousing in that warehouse after notice of intention to revoke or not to renew the licence has been served.

(2) The said notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then entered for or deposited in that warehouse, if addressed to the warehousekeeper and delivered personally or sent by registered post.

(3) If—

(a) after the date specified in such notice, or such later date as the Comptroller may in any case allow, any goods upon which duty has not been paid remain in the warehouse; or

(b) after such notice has been served, any goods are deposited for warehousing in the warehouse, the proper officer may cause them to be taken to a Queen's warehouse:

Provided that the Comptroller may, if he thinks fit, permit such goods to be re-warehoused in another licensed warehouse.

Warehousekeeper to provide facilities

84.—(1) Every warehousekeeper shall at his own expense—

(a) provide and maintain at the warehouse such office, lavatory and
sanitary accommodation for the proper officer, with the requisite
time, lighting and cleaning, as the Comptroller may require;
(b) provide and maintain such appliances, and afford such other facilities,
for examining and taking account of goods, and for securing them, as
the proper officer may require;
(c) stack and arrange the goods in the warehouse so as to permit reasonable
access to and examination of every container at all times;
(d) provide all necessary labour and materials for the storing, examining,
packing, marking, cooperating, weighing and taking stock of the
warehoused goods whenever the proper officer so requires.

(2) Where in respect of any warehouse any warehousekeeper fails to comply
with any of the provisions of this section, the Comptroller may direct that no
further goods shall be warehoused in that warehouse until he has complied with
such provision or provisions to the satisfaction of the Comptroller.

(3) Any warehousekeeper who contravenes any direction given by the
Comptroller under the provisions of subsection (2) shall be guilty of an offence
and shall be liable to a fine of two hundred dollars and, in addition thereto, to a fine of
ten dollars for every day or part of a day during which such contravention
continues.

Times at which goods may be warehoused

85. The Comptroller may give directions as to the times between which goods
may be received at a warehouse; and the goods shall not be removed for
warehousing except at such times as may allow them to be received at the
warehouse within the times directed by the Comptroller for that purpose. If any
goods are removed in contravention of this section the person so removing them
shall be guilty of an offence.

Procedure on warehousing

86.—(1) On the arrival of any goods at a warehouse the warehousekeeper
shall immediately report such arrival to the proper officer. If the warehousekeeper
fails so to report the arrival of any goods he shall be guilty of an offence.

(2) Goods which are on importation entered for warehousing shall be deemed
to be duly warehoused as from the time certified by the proper officer.

(3) Except as permitted by the Comptroller all goods shall be warehoused in
the containers or lots in which they were entered for warehousing. Any goods
warehoused in contravention of this subsection shall be liable to forfeiture.

(4) The warehousekeeper shall mark the containers or lots of any warehoused
goods in such manner as the proper officer may direct and shall, subject to any
further directions, keep them so marked while they are warehoused. If any
warehousekeeper fails to comply with the provisions of this subsection he shall be
guilty of an offence.

Stowage and storage of warehoused goods

87.—(1) The proper officer may direct in what parts of a warehouse and in
what manner any goods shall be deposited and kept therein.

(2) If any goods are deposited in a warehouse contrary to any directions of the
proper officer, the warehousekeeper shall be guilty of an offence.

(3) If, except as permitted or directed by the proper officer, any goods
deposited in a warehouse are moved from the part of the warehouse in which they
have been deposited, or any alteration is made in the goods or in the containers or lots thereof, or in the marks or numbers of such goods or the containers or lots thereof, such goods shall be liable to forfeiture.

Liability for production of warehoused goods

88. The warehousekeeper shall produce to the proper officer on request any goods deposited in his warehouse which have not been lawfully removed therefrom and in the event of his failing so to produce any such goods he shall be guilty of an offence and shall be liable to a fine of ten dollars for each container or lot not produced.

Reracking, etc.

89.—(1) The Comptroller may, subject to such conditions as he sees fit to impose, permit any goods in a warehouse to be repacked, sorted, lotted or packed therein.

(2) Any person who contravenes any condition imposed by the Comptroller under the provisions of this section shall be guilty of an offence.

Entry of warehoused goods

90.—(1) Before any goods are removed from a warehouse the owner of such goods shall deliver to the proper officer an entry thereof in such form and manner as the Comptroller may require.

(2) Warehoused goods may be entered—
   (a) for home consumption in Fiji, where so eligible;
   (b) for exportation, where so eligible;
   (c) for use as stores, where so eligible;
   (d) subject to such conditions as the Comptroller sees fit to impose, for removal to another warehouse.

(3) Goods shall be deemed to have been duly entered under the provisions of this section when the entry has been passed by the proper officer.

(4) Except as permitted by or under this Act goods shall not be removed from a warehouse until all duty and other charges payable thereon have been paid.

(5) Warehoused goods shall not be removed from the warehouse except with the authority of, and in accordance with any directions given by, the proper officer.

Removal from warehouse without payment of duty

91. Without prejudice to any other of the provisions of this Act authorising the removal of goods from a warehouse without payment of duty, the Comptroller may, subject to such conditions as he sees fit to impose, allow warehoused goods entered for any purpose other than home consumption in Fiji to be removed for that purpose without payment of duty.

Samples

92. The Comptroller may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as he thinks fit.
Duty chargeable on warehoused goods

93.—(1) The duties and the rates thereof chargeable on warehoused goods shall be those in force with respect to goods of that class or description at the date of the removal of the goods from the warehouse.

(2) Subject to the provisions of subsection (3), the amount payable in respect of any duty chargeable on goods under the provisions of this section shall be calculated in accordance with the first account taken of the goods after their importation.

(3) The proper officer may, either on the directions of the Comptroller or on the written application and at the expense of the proprietor of the goods—

(a) re-gauge, re-measure, re-weigh, examine or take stock of any warehoused goods;

(b) re-value any warehoused goods liable to duty ad valorem which have deteriorated in quality,

and in either such case the duty on any such goods shall be payable according to the result, unless the proper officer considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Comptroller may allow, be payable according to the original account.

Deficiency in warehoused goods

94. If, at any time after any goods have been warehoused and before they are lawfully removed from a warehouse, the goods are found to be missing or deficient, and it is not shown to the satisfaction of the Comptroller that their absence or deficiency can be accounted for by natural waste or other legitimate cause then, without prejudice to any penalty or forfeiture incurred under any other of the provisions of this Act, the Comptroller may require the warehousekeeper to pay immediately the duty on the missing goods or on the whole or any part of the deficiency, as the Comptroller sees fit.

Period of warehousing

95. Should the owner of any goods which have been deposited in a bonded warehouse not lawfully remove the same within three years of the date of deposit of such goods in such warehouse, the Comptroller may, after giving one month’s notice of his intention, proceed to sell in the prescribed manner or otherwise dispose of the goods and the proceeds of the sale if such goods are sold shall be dealt with in accordance with the provisions of section 69:

Provided that the Comptroller may, in his discretion, allow such goods to be re-warehoused by the owner for a further period not exceeding three years.

Goods not worth the duty may be destroyed

96. The Comptroller may cause any warehoused goods which are not worth the duty payable to be destroyed, and may remit the duty thereon:

Provided that any charges which may be due in respect of destroyed goods which were stored in a Queen’s warehouse shall be paid to the Comptroller.

Constructive warehousing

97. Where goods which have been entered for warehousing either on importation or removal for re-warehousing are entered for home consumption, exportation or removal before they have been actually warehoused, the goods shall
be deemed to have been warehoused and shall be delivered as such for home consumption, exportation or removal as the case may be.

Account to be taken of goods to be warehoused

98.—(1) Upon the landing of any goods to be warehoused, or as soon as practicable thereafter, the officer appointed in that behalf shall take a particular account of the goods.
(2) Except where otherwise provided, such account shall be that upon which the duties shall be ascertained and paid.

Expenses of removal of goods for sale

99.—(1) The owner of any goods not removed from a bonded warehouse in accordance with the provisions of section 95, shall forthwith remove such goods to a Queen’s warehouse on request being made by the Comptroller and shall bear all expenses for such removal.
(2) Should the owner neglect to comply with such request, such goods shall be removed by the Comptroller at the expense of the owner.

Comptroller to have access to warehouse

100. The Comptroller shall have access at all hours of the day and night to every part of any warehouse and shall have the power to examine the goods therein, and, for that purpose, may break open the warehouse.

Compensation

101. Notwithstanding the provisions of section 36, no compensation shall be paid by the Crown to any importer of any goods by reason of any damage occasioned to such goods in any warehouse by fire or other inevitable accident.

General offences relating to bonded warehouses

102. Any person who, except with the authority of the proper officer, opens any of the doors or locks of a bonded warehouse or makes or obtains access to any such bonded warehouse or to any goods warehoused therein shall be guilty of an offence and shall be liable to a fine of two hundred dollars.

Transfer and removal of goods in a bonded warehouse

103. Whenever the ownership of goods in a bonded warehouse is transferred from one person to another, the transferor of such goods shall inform the proper officer and the warehousekeeper in writing of the change of ownership. On removal of any goods from a bonded warehouse neither the Crown nor any officer shall be responsible for ascertaining the title to the goods of the person removing the same, nor shall the Crown nor any such officer be liable to be sued by or on behalf of any person claiming to be the owner of the goods or the proprietor or lessee of the bonded warehouse in connexion with the removal of such goods from a bonded warehouse.

PART IX—EXPORTATION OF GOODS, PROHIBITED AND RESTRICTED EXPORTS, AND CLEARANCE OF AIRCRAFT OR SHIPS

Prohibited exports

104. The Minister may, by order, prohibit the exportation of any goods.
105. The power to prohibit the exportation of any goods under the provisions of section 104 shall include the power to prohibit exportation subject to any specified condition or restriction, and goods exported contrary to any such condition or restriction shall be deemed to be prohibited exports.

Conditions of export

106. No goods, other than passenger’s baggage, shall be taken on board any aircraft or ship for export unless the exporter or his agent shall have previously delivered to the Comptroller an entry outwards in the prescribed form and shall at the same time have paid all duties and charges upon the goods:

Provided that—

(a) with the authorisation of the Comptroller, goods produced in Fiji and liable to a duty or tax on exportation, may be shipped previous to the delivery by the exporter or his agent of a perfect entry for such goods, subject to the delivery of a perfect entry within six days after the loading is complete and to such other conditions as the Comptroller may impose;

(b) the Comptroller may, subject to such conditions as he may see fit to impose, relax the requirements of this section in relation to any goods.

Certificates of origin and movement certificates

107.—(1) It shall be lawful for the Comptroller where appropriate to issue to an exporter certificates of origin of goods or movement certificates in respect of goods in such form as he shall determine.

(2) Such certificates shall be issued to an exporter as soon as the export of goods has been effected or ensured or, in exceptional circumstances, after exportation, if the Comptroller shall think fit.

(3) The Comptroller shall specify the form of application by an exporter for the issue of certificates of origin and movement certificates and may require an exporter to produce such documentary or other evidence in support of such application as may be necessary for the purpose of issuing any certificate.

(4) For the purpose of verifying the origin of goods in respect of which a certificate of origin or movement certificate has been issued the Comptroller may within a period of three years from the date of issue of such certificate require an exporter to produce such documents and answer such questions as the Comptroller may require. (Inserted by 20 of 1976, s. 3.)

Offences and penalty

108. Any person who, for the purposes of the issue or verification of a certificate of origin or movement certificate, makes a statement which is incorrect in a material particular—

(a) in any form of application; or

(b) in any document produced or delivered in support of such application; or

(c) in any document produced or delivered in verification of any certificates; or

(d) in any oral statement made to the Comptroller, whether for the
purposes of the issue of a certificate or for the purposes of the
verification of a certificate.
shall be guilty of an offence and shall on conviction be liable, to a fine not
exceeding four hundred dollars. (Inserted by 20 of 1976, s. 3.)

Special provisions relating to the export of certain goods

109. — (1) This section applies to—
(a) goods from warehouse;
(b) any other goods chargeable with any duty which has not been paid;
(c) drawback goods;
(d) goods the exportation of which is prohibited except as provided under
or by virtue of any enactment.
(2) On or before the delivery of an entry outwards of any goods to which this
section applies the exporter shall, if so required by the Comptroller, give security to
the satisfaction of the Comptroller that the goods will be exported to and
discharged at the destination for which they are entered outwards within such time
as the Comptroller may consider reasonable or, in the case of goods entered for use
as stores, will be so used, or that they will be otherwise accounted for to the
satisfaction of the Comptroller.
(3) The Comptroller may prohibit the exportation, the loading for exportation
or the entry outwards for exportation of any goods to which the provisions of this
section apply or in any ship of less than one hundred tons net tonnage. Any goods
exported, loaded or entered in contravention of the provisions of this subsection
shall be liable to forfeiture, and any person concerned in such exportation, loading
or entering shall be guilty of an offence.

Short shipping of goods

110. — (1) Where any goods which have been entered outwards have not been
shipped according to the entry, the person who entered the goods or the exporter
shall, within twenty-four hours after the clearance of the aircraft or ship, or within
such further period as the Comptroller may allow—
(a) give notice to the proper officer of the failure to ship or export such
goods; and
(b) amend the entry relating to the goods; and
(c) in the case of any goods to which section 109 applies, re-warehouse such
goods or again enter them for exportation or for use as stores.
(2) If the person who entered the goods or the exporter fails to comply with
any of the provisions of this section he shall be guilty of an offence against this Act.

Clearance outwards of aircraft and ships

111. — (1) Before any aircraft or ship departs from any place in Fiji from which
it commences or at which it touches during the flight or voyage to an eventual
destination outside Fiji, the master of the aircraft or ship shall obtain a clearance of
the aircraft or ship for that departure from the proper officer.
(2) Before any certificate of clearance is granted, the master or owner or duly
authorised agent of the aircraft or ship shall make due report outwards in the
prescribed manner and shall—
(a) deliver to the Comptroller an outward manifest and such duplicates
thereof as may be required, in the prescribed form;
(b) answer questions relating to the aircraft or ship and to the cargo crew, passengers, stores and voyage;
(c) produce documents relating to the aircraft or ship and to the cargo and passengers.

(3) If any aircraft or ship required to be cleared under this section departs from any place in Fiji without a valid clearance, the master or agent of the aircraft or ship shall be guilty of an offence.

**Power to refuse or cancel clearance of aircraft or ship**

112.—(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under this Act or any other enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment, being a provision relating to the importation or exportation of goods—
(a) the proper officer may at any time refuse clearance of any aircraft or ship; and
(b) where clearance has been granted to an aircraft or ship, any officer may at any time while the aircraft or ship is within Fiji demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the aircraft or ship, and if made in writing may be served—
(a) by delivering it to him personally; or
(b) by leaving it at his last known place of abode; or
(c) by leaving it on board the aircraft or ship with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—
(a) the clearance shall forthwith become void;
(b) if the demand is not complied with, the master of the aircraft or ship shall be guilty of an offence.

**Issue of clearance**

113. No certificate of clearance shall be granted for any aircraft or ship unless all requirements of the law in regard to such aircraft or ship, and the inward and outward cargo, have been duly complied with.

**Missing goods to be accounted for**

114. The master of every aircraft or ship shall after clearance, when required to do so, account to the satisfaction of the Comptroller for any goods specified or referred to in the outward manifest and not on board his aircraft or ship, as the case may be.

**Goods loaded for export not to be landed in Fiji**

115. No goods loaded in any aircraft or ship for export shall be unshipped or re-landed in Fiji without the authorisation of the Comptroller.

**Value of exported goods**

116. Where duty is chargeable on the exportation of any goods by reference to their value, the value of such goods shall be deemed to be the price which a purchaser would be prepared to give for the goods on board an aircraft or ship in any port or customs airport in Fiji or where such value is not easily ascertinable the Comptroller may estimate such value.
PART X—AIRCRAFT AND SHIP'S STORES

Stores

117.—(1) The proper officer may, on boarding an aircraft or ship, place under seal any dutiable goods on board such aircraft or ship, being either unconsumed stores of the aircraft or ship or personal property in the possession of any member of the crew or of any passenger in transit for another port.
(2) Such seal shall not be broken or disturbed except with the permission of the Comptroller while the aircraft or ship remains in port.
(3) If the master fails to make full disclosure of any goods being unconsumed stores of the aircraft or ship, or if the master or any member of the crew of any aircraft or ship or any passenger in transit fails to disclose any dutiable goods the property of or in the possession of the master or such member of the crew or passenger, as the case may be, when required by any officer, such master or member of the crew or passenger shall be guilty of an offence and shall be liable to a fine of two hundred dollars or treble the value of the goods whichever is the greater, and the goods the subject matter of the offence shall be liable to forfeiture.

Aircraft and ship's stores

118. Aircraft or ship's stores, whether shipped in parts beyond the seas or in Fiji, unless entered for home consumption or otherwise dealt with in accordance with the provisions of any regulations made under this Act, shall only be used by the passengers and crew for the service of the aircraft or ship, and no such stores shall be unshipped except by permission of the Comptroller.

Surplus goods

119. Surplus aircraft or ship's stores may with the authorisation of and at the discretion of the Comptroller be entered in like manner as merchandise, or warehoused for future use as aircraft or ship's stores.

Victualling bill for stores

120.—(1) Upon an application made in that behalf in the prescribed form by the master of an aircraft or a ship bound for a port beyond the seas, the Comptroller may allow, for the use of the aircraft or ship, such stores as may be necessary according to the voyage upon which the aircraft or ship is about to depart:
Provided that no goods taken on any aircraft or ship shall be deemed to be stores, unless duly shipped as such and specified on the prescribed form.
(2) Stores shipped otherwise than in accordance with the provisions of subsection (1) shall be deemed to be goods not entered and shall be liable to forfeiture.

Stores may be taken free of duty

121. Where stores are bona fide required for the master, crew or passengers of any aircraft or ship leaving Fiji, such stores shall, if taken from any bonded warehouse, be allowed to be exported free of duty.

Amount of stores may be restricted

122. Where the amount of goods from a bonded warehouse applied for by the master or agent of any aircraft or ship in pursuance of the provisions of section 120 is, in the opinion of the Comptroller, in excess of the amount which should
normally be required, the Comptroller may restrict the amount to be taken free of
duty to such quantity as he shall consider fair and reasonable in the circumstances.

Bond to be given that goods be not landed in Fiji

123. The master or agent of any aircraft or ship applying to be allowed to take
stores out of any bonded warehouse and free of customs duty shall give to the
Comptroller a bond with one sufficient surety residing in Fiji for three times the
amount of the customs duty on the said stores, and the condition of such bond shall
be that the said stores shall not without the permission of the Comptroller be
landed again in any part of Fiji.

Stores under seal

124. All stores taken on board any aircraft or ship free of customs duty in
accordance with the provisions of this Act shall be placed under seal by an officer
and shall remain under seal until the aircraft or ship shall have departed from Fiji
on an outward voyage.

Penalty for breaking seals, etc.

125. Where, in pursuance of any power conferred by this Act, an officer has
placed any fastening, mark, lock or seal upon any goods or upon any door, hatch-
way, opening, fitting, place or package in any aircraft, ship or vehicle, then if,
without the authority of the proper officer, at any time while the aircraft or ship is
within any port or other place, or on passage between any such ports or such other
places, in Fiji, or while the vehicle is in any place in Fiji, that fastening, mark, lock
or seal is opened, altered, broken or erased except by authority, the master of the
aircraft or ship or the person in charge of the vehicle shall be guilty of an offence
and shall be liable to a fine of two hundred dollars or treble the value of any goods
found to be missing as a result of the offence, which ever is the greater.

PART XI—DRAWBACK

Drawback allowed on re-export

126.—(1) Where any goods capable of being easily identified have been
imported from any foreign port and are thereafter exported to any foreign port or
as ship's stores, an amount not exceeding the duty paid in respect of the
importation of the goods may be repaid as drawback if the following conditions are
complied with:

(a) the goods must be identified to the satisfaction of the Comptroller with
the original import invoice and with the entry for the payment of duty
within Fiji;
(b) the re-exportation is made within six months from the time of
importation;
(c) the claim for drawback is of not less than twenty dollars in respect of any
one commodity entered as a separate item on the original entry;
(d) the claim for drawback is established at the time of the re-export, and
payment is demanded within one month from the date of the entry
for shipment;
(e) the goods are of greater value for home consumption than the amount of
drawback claimed:
Provided that no drawback shall be payable on any damaged goods, or on any goods that are not in all respects in as good and sound condition as when imported.

(Amended by 37 of 1973, s. 6.)

(2) No payment of drawback shall be made until the aircraft or ship carrying the goods has left Fiji.

Declaration by claimant for drawback

127. Every person or his duly authorised agent demanding payment of drawback on any goods duly exported shall make and subscribe a declaration that such goods have been duly exported, and have not been re-landed at any place within Fiji, and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

When no drawback allowed

128.—(1) Where any goods upon which drawback is claimed or allowed, are shipped or brought to any wharf, quay or other place to be shipped for exportation or are found on board any aircraft or ship and are, upon examination by the proper officer of Customs, found not to be of the description, quality or quantity borne on the export entry or shipping bill or other document for the allowance of drawback on shipment, all such goods and the packages containing them with all other contents therein shall be liable to forfeiture and the person entering such goods and claiming the drawback thereon shall in every case be guilty of an offence and shall be liable to a fine of four hundred dollars or treble the amount of the drawback claimed whichever is the greater.

(2) Any person claiming more drawback on any goods than is legally due thereon or falsely claiming drawback on goods shall be guilty of an offence and shall be liable to a fine of four hundred dollars.

Power to allow drawback on locally manufactured goods

129. In respect of goods or articles of any class or description manufactured in Fiji and exported therefrom, a drawback of duty equal to the duty paid may be allowed on the quantity of any imported article or material which has been used in the manufacture of such goods, subject to such conditions as may be prescribed.

PART XII—TRANSSHIPMENT

Transhipment in bond

130.—(1) Upon the entry inwards of any aircraft or ship, the Comptroller may, on the application of the owner or his agent, permit the transshipment of goods without payment of the import or export duty, if any, leviable thereon if such goods are specifically entered for transshipment at the time of importation.

(2) Transshipment under the provisions of subsection (1) shall take place under the supervision of an officer at the expense of the applicant after the due entries inwards and outwards shall have been passed for the goods and bond shall have been entered into for the exportation of the goods in like manner as if they had been actually landed and deposited in a warehouse.

(3) Any person who, without the previous authorisation of the Comptroller, transships any goods or attempts to remove any goods from an aircraft or ship to another aircraft or ship shall be guilty of an offence.
Power to sell after six months, goods entered for transhipment

131.—(1) Where any goods entered for transhipment are deposited in a Queen's warehouse, transit shed or customs area and are not transhipped within a period of six months from the date when such goods arrived in Fiji, the Comptroller may in his discretion cause such goods to be sold in the prescribed manner.

(2) On the sale of any goods under the provisions of subsection (1), the proceeds of sale shall be applied first to the payment of the duty and other customs charges together with any expenses connected with the removal, storage and sale thereof, and the balance, if any, shall be paid to the owner of the goods if claimed within six months from the date of sale and, if no claim be made within that period, such balance shall be forfeited to the Crown.

Charges for storage of transhipment goods

132. Whenever goods entered for transhipment are landed within the limits of any port, the prescribed storage charge shall be paid to the Comptroller for every day or part thereof such goods remain within the limits of the port.

PART XIII—CARRIAGE OF GOODS WITHIN FIJI

Transfer of unentered goods for carriage within Fiji

133.—(1) The Comptroller may, subject to such conditions and restrictions as he sees fit to impose, permit goods brought by an importing aircraft or ship to a port in Fiji but consigned to and intended to be delivered at some other port therein to be transferred before due entry of the goods has been made to another aircraft, vehicle or ship for carriage by air, land or sea to that other port, and any goods so transferred and carried shall for the purposes of this Act be deemed to be carried coastwise.

(2) Imported goods which have been carried coastwise by virtue of the provisions of this section shall not be unloaded before due entry thereof has been made except where the goods are unloaded for deposit in a customs area and duly deposited therein. If any goods are unloaded in contravention of this subsection or are dealt with contrary to any condition or restriction imposed under the provisions of subsection (1), such goods shall be liable to forfeiture and the master of the aircraft or ship or the agent shall be guilty of an offence against this Act.

Failure to produce goods transferred

134.—(1) If the owner, operator or agent of an aircraft, vehicle or ship to which imported goods have been permitted to be transferred under the provisions of section 133 fails to produce such goods to the proper officer at the customs port or customs airport to which they have been consigned, such goods shall be deemed to have been removed for use in Fiji and, without prejudice to any remedy in respect of any contravention of this or any other Act in respect of such goods, such owner, operator or agent shall, if so required by the proper officer within one year from the date of arrival of the aircraft, vehicle or ship at such port or airport, pay on demand any duty chargeable on the importation of such goods.

(2) The provisions of subsection (4) of section 69 shall apply for the purpose of determining any duty payable under subsection (1) as it applies for the purpose of determining any duty payable under the provisions of subsection (3) of section 69.
135. Goods intended to be landed at one port in Fiji but landed at another shall be treated in respect of storage charges as goods entered for transshipment.

PART XIV—AGENTS

Licensing of agents

136. (1) The Comptroller may, on application, license such persons as he shall think fit to act as customs agents for transacting business relating to the entry or clearance of any aircraft or ship, goods or baggage.

(2) The Comptroller may at any time limit the number of persons to be licensed under subsection (1).

(3) The Comptroller may, by order, revoke the licence issued to any person—

(a) if that person has been guilty of fraud or misconduct either as regards the Customs or his employers; or

(b) if that person is unable efficiently to act as agent by reason of mental or physical incapacity; or

(c) for any other reasonable cause.

Licence

137. The licence referred to in section 136 shall—

(a) be in such form as may be prescribed;

(b) authorise the person named therein to operate as a customs agent from the place of business and at the ports or airports named in the licence;

(c) be subject to the payment of the prescribed fee and shall expire on the thirty-first day of December in each year; and

(d) be personal to the person named therein and not transferable.

Security

138. A licence for a customs agent shall not be issued until the person who applies for the licence has furnished, in such form as the Comptroller may require, security in the sum of one thousand dollars for the faithful and uncorrupt conduct of such person and of any clerk or employee assisting him, both as regards the Customs and his employers.

Revocation of licence

139. Whenever a copy of an order made by the Comptroller setting forth the reason for which a licence is revoked shall have been delivered to the person concerned or to his appointed clerk at his usual place of abode or business, such licence shall cease to have effect.

Agents for principals

140. In this Part, the expression “agents” shall not include shipping or aircraft agents entering or clearing the aircraft or ships of their principals in the discharge of their duties as agents or proxies.

Appointment of clerks

141. (1) Any person licensed to act as a customs agent or any importer or merchant may, with the approval of the Comptroller, appoint a clerk to assist him in transacting his business.
(2) Any clerk so appointed shall not assist any person other than the person appointing him.

(3) If any appointed clerk commits any fraud or misconduct, the Comptroller may, by notice in writing to such clerk and to the agent, importer or merchant employing him, withdraw his approval of the appointment of that clerk, and the appointment shall thereupon cease to have effect.

(4) The Comptroller may at any time limit the number of clerks to be appointed by an agent, importer or merchant to assist him in transacting his business.

Clerk or agent may be authorised to sign documents

142. Any person, firm or company doing business in Fiji may, on a form to be from time to time prescribed by the Comptroller, grant an authority to any clerk employed by such person, firm or company or to any person for the time being acting as his or their agent to sign at any port specified in such form any declaration, bond or other document relative to the clearance of any aircraft or ship, goods or baggage, required under this Act, and any declaration, bond or other document so signed shall be valid and binding on the person, firm or company as aforesaid, and any such authority issued to any clerk or agent shall remain in full force and effect until intimation of its withdrawal has been received in writing by the proper officer.

Entry of goods by unauthorised persons not permitted

143. If—

(a) any person not duly licensed under this Act to act as a customs agent for transacting business relating to the clearance of any aircraft or ship, goods or baggage;

(b) any person not being the appointed clerk to any duly licensed customs agent, importer or merchant;

(c) any person who, whether or not so licensed or appointed, shall make or cause to be made entry of any goods without being duly authorised for that purpose by the importer or consignee of those goods, every such person shall be guilty of an offence:

Provided that the provisions of this section shall not extend to any merchant, importer or consignee of any goods, acting himself in respect thereof or to any clerk or servant exclusively employed by him or by any such person in co-partnership.

Authority of agent may be required

144. Whenever any person shall make any application to any officer so that such person may transact business on behalf of any other person, it shall be lawful for that officer to require the person so applying to produce a written authority from the person on whose behalf the application is made and in default of the production of such authority, to reject the application.

Liability of duly licensed agent

145. Any duly licensed customs agent or person who performs any act on behalf of the owner of any goods shall, for the purposes of this Act, be deemed to be the owner of such goods and shall accordingly be personally liable for the payment of any duties to which such goods are liable and for the performance of all acts in respect of such goods which the owner thereof is required to perform under the provisions of this Act:
Provided that—

(a) nothing contained in this section shall relieve the owner of such goods from any such liability;

(b) the liability of the agent or other person under this section shall not extend to the payment of any such duties which become payable, or the performance of any such act which falls to be performed, after the agent or other person has ceased, in respect of those goods, to be the agent of the owner.

Liability of owner for acts of duly licensed agent or his own employee

146. Any owner of any goods who authorises any licensed customs agent or appointed clerk to act for him in relation to such goods for any of the purposes of this Act shall be liable for the acts and declarations of such duly authorised agent or appointed clerk and may accordingly be prosecuted for any offence committed by such agent or appointed clerk in relation to any such goods as if such owner had himself committed the offence:

Provided that—

(a) an owner shall not be sentenced to imprisonment for any offence committed by his duly authorised agent or appointed clerk unless such owner actually consented to the commission of the offence;

(b) nothing herein contained shall relieve the duly authorised agent or appointed clerk from any liability to prosecution in respect of any such offence.

PART XV—OFFICERS

Officers may board ships hovering off coast

147. Any officer may require the master of any ship hovering within the internal waters, archipelagic waters and territorial seas to depart and, if the ship fails to depart accordingly within twenty-four hours thereafter, any officer may board such ship and have her brought into port and searched. The Comptroller may examine all persons on board that ship and they shall each thereupon answer questions relative to the ship and her cargo, crew, passengers, stores and voyage and produce documents relating to the ship and her cargo.

(Amended by 21 of 1977, s. 2.)

Power to examine all goods

148. Any officer may at the risk of the owner open packages and examine, weigh, mark and seal any goods subject to the control of the Customs, and the expenses of the examination including the cost of removal to the place of examination shall be borne by the owner.

Power to board and search aircraft and ships

149. Any officer may, within Fiji or the internal waters, archipelagic waters and territorial seas thereof—

(a) board any aircraft or ship;

(b) search any aircraft or ship;

(c) secure any goods on any aircraft or ship.

(Amended by 21 of 1977, s. 2.)
Boarding

150. The power of an officer to board shall extend to staying on board any aircraft or ship. The Comptroller may station an officer on board any aircraft or ship and the master shall provide suitable accommodation and sufficient food for that officer of a standard approved by the Comptroller, whilst such officer remains on board.

Searching aircraft and ships

151. The power of an officer to search shall extend to every part of any aircraft or ship and shall include the power to break open any package, locker, fitting or place and to examine all goods.

Securing goods on aircraft and ships

152. The power of an officer to secure any goods shall include the power to fasten down hatchways and other openings into the hold, and to lock up, seal, mark or otherwise secure any goods and to remove any goods to the Queen’s warehouse.

Seals not to be broken

153. No fastening, mark, lock or seal placed by an officer upon any goods or upon any door, hatchway, opening, fitting or place upon any aircraft or ship shall be opened, altered, broken or erased, except by authority, so long as the goods upon which the fastening, lock, mark or seal is placed, or which are intended to be secured, shall remain subject to the control of the Customs.

Power to patrol freely

154.—(1) The officer in charge of any ship, aircraft or vehicle employed in the enforcement of the customs laws—

(a) may take such ship, aircraft or vehicle to any place in Fiji; and

(b) keep any such ship, aircraft or vehicle at any place in Fiji for such time as he shall deem necessary,

and such person shall not be liable to any prosecution or action at law for so doing.

(2) Any officer engaged in the enforcement of the customs laws may for that purpose patrol upon and pass freely over and enter any place in Fiji, and such officer shall not be liable to any prosecution or action at law for so doing.

(3) Nothing in this section shall authorise entry into a dwelling-house or other building.

Penalty for interfering with Customs ships, etc.

155.—(1) Any person who interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purpose of enforcing the customs laws shall be guilty of an offence.

(2) Any person who fires upon any ship, aircraft or vehicle which is being used for the purpose of enforcing the customs laws or by an officer while otherwise engaged in the execution of his duty shall be guilty of an offence and shall be liable to imprisonment for fifteen years.

Power to question passengers

156.—(1) Any person entering Fiji shall, at such place or in such manner as the Comptroller may direct, declare anything contained in his baggage or carried with him which—
(a) he has obtained outside Fiji; or
(b) being dutiable or chargeable goods within the meaning of any law relating to Customs and Excise, he has obtained in Fiji without payment of duty or tax,

and in respect of which he is not entitled to exemption from payment of duty and tax by virtue of any order under any law relating to Customs and Excise.

(2) Any person entering or leaving Fiji shall answer such questions as the proper officer may put to him with respect to his baggage and anything contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Comptroller may direct.

(3) Any person failing to declare anything or to produce any baggage or thing as required by this section shall be guilty of an offence and shall be liable to a fine of three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or four hundred dollars, whichever is the greater, and anything chargeable with any duty or tax which is found concealed or is not declared, shall be liable to forfeiture. (Section substituted by 25 of 1970, s. 2.)

Detention and search of suspected persons

157.—(1) If any officer or police officer shall have reasonable cause to suspect that any person is unlawfully carrying, or has any goods subject to the control of the Customs or any prohibited or restricted imports or exports secreted about him, that officer may detain and search the suspected person and such officer may, for such purpose, use all reasonable force:

Provided that before the suspected person shall be searched he may demand to be taken before the Comptroller who may order the suspected person to be searched or not as he may think fit.

(2) No female shall be searched in pursuance of this section except by a female.

(3) No officer or person acting under the directions of an officer shall be liable to any legal proceedings for any action taken in good faith in accordance with the provisions of this section.

Power to stop vehicles, boats, etc.

158.—(1) Any officer or police officer, upon reasonable suspicion, may stop and search any vehicle, boat or other means of conveyance for the purpose of ascertaining whether any uncustomed goods or any prohibited or restricted imports or exports, or any goods removed without authority are contained therein, and the driver or operator of such vehicle, boat or other means of conveyance shall stop and permit that search whenever required by any such officer. For the purposes of such search, such officer may require any goods to be unloaded at the expense of the owner.

(2) Any officer who is unable to obtain free access to any place or container in the course of any search made under the provisions of this section may open such place or container in such manner, if necessary by force, as he may think necessary.

(3) No officer or person acting under the directions of an officer shall be liable to any legal proceedings for any action taken in good faith in accordance with the provisions of this section.
Writ of assistance to search for goods

159.—(1) Where there are reasonable grounds to suspect that any goods liable to forfeiture under this Act are kept or concealed in any building or place, any officer having a writ of assistance granted by the Supreme Court (which is hereby authorised and required to grant such writ of assistance upon application made to it for that purpose by the Comptroller) may enter that building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such goods, and may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction:
Provided that entry shall not be made by night except in the company of a police officer.
(2) A writ of assistance shall continue in force during the reign in which it is issued and for six months thereafter.

Power to take assistance

160.—(1) Any officer acting under a writ of assistance may take with him and have the assistance of any police officer and such other assistance as he may think necessary.
(2) No officer or police officer or other person shall be liable to legal proceedings for any action taken under a writ of assistance.

Arrest of persons

161.—(1) Any officer or police officer may, without an order from a magistrate and without a warrant, arrest—
(a) any person whom he suspects upon reasonable grounds of having committed any offence against any of the provisions specified in the Second Schedule; or
(b) any person who commits an offence against this Act in his presence, and for the purpose of any such arrest such officer or police officer may use all reasonable force.
(2) Every person arrested shall forthwith be taken before a magistrate or to a police station to be dealt with according to law.
(3) No officer or police officer shall be liable to any legal proceedings for any action taken in good faith in accordance with the provisions of this section.

Magistrate may issue search warrant

162.—(1) Without prejudice to any other power under the customs laws, where any officer declares on oath before any magistrate that he has reasonable grounds to believe that there are in any premises any uncustomed goods or documents relating to uncustomed goods, then such magistrate may by warrant under his hand authorise such officer to enter to upon and search, with such force as may be necessary and by day or by night, such premises and to seize and carry away any uncustomed goods or documents relating to uncustomed goods found therein.
(2) Any officer in possession of a search warrant may require any police officer to assist him in the execution of such warrant and any police officer shall render assistance accordingly.
Impounding of documents

163. The Comptroller may impound or retain any document presented in connexion with any entry or required to be produced under the provisions of this Act, and the person otherwise entitled to such documents shall on his application, be given in lieu thereof a copy of the document duly certified by the Comptroller, and the certified copy shall be admissible in evidence at any trial to the same extent, and in the same manner as the original.

Comptroller may require further proof of proper entry

164. The Comptroller may require from the importer of any goods proof by declaration or by the production of documents that the goods are owned as claimed and are properly described, valued or rated for duty, and failing such proof the Comptroller may refuse to deliver the goods or to pass any entry relating thereto.

Translation of foreign documents

165. Where any document in a foreign language is presented to any officer for any purpose connected with the Customs, the Comptroller may require a translation in the English language to be made at the expense of the owner by such person as the Comptroller may approve.

Samples for Customs

166. Samples of any goods under the control of the Customs may, for any purpose deemed necessary by the Comptroller, be taken, utilized and disposed of by him in the manner prescribed.

Value of goods seized

167. Where any penalty, fine or forfeiture, the amount of which is to be determined by the value of any goods, is incurred under any customs law, the goods shall not be deemed to be of less value by reason of any damage or injury they may have sustained in the course of any attempt to destroy or make away with them by any person offending or endeavouring to commit an offence against that law.

Power to inspect aerodromes, records, etc.

168.—(1) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.

(2) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Comptroller, the person in control of any other aerodrome shall—
   (a) keep a record in such form as the Comptroller may approve of all aircraft arriving at or departing from the aerodrome;
   (b) keep such record available and produce it on demand to any officer, together with all other books and documents kept at the aerodrome which relate to the movement of aircraft; and
   (c) permit any officer to make copies of and take extracts from any such record, or book or document.

(3) Any person who contravenes or fails to comply with any of the provisions of this section shall be guilty of an offence.
Power to prevent flight of aircraft

169.—(1) Any officer or police officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Fiji from any place other than a customs airport or from a customs airport before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

(2) Any person who contravenes any instructions given under the provisions of subsection (1) shall be guilty of an offence and shall be liable to a fine of four hundred dollars or imprisonment for six months, or to both such fine and imprisonment; and if any aircraft flies in contravention of any such instructions or, notwithstanding any steps taken to prevent the flight, the operator of the aircraft and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be liable to the same extent unless he proves that the flight took place without his consent or connivance.

PART XVI—1. LEGAL PROCEEDINGS

Notice of seizure to be given

170.—(1) When any goods have been seized as being liable to forfeiture under this Act, then, unless such goods were seized in the presence of the owner thereof or, in the case of any aircraft or ship, of the master thereof, the Comptroller shall give notice in writing of such seizure and the reasons therefor to the owner thereof or, in the case of any aircraft or ship, to the master thereof.

(2) When any goods have been seized in the presence of any person coming within the definition of owner for the purposes of this Act, then it shall not be necessary for the Comptroller to give notice of the seizure thereof to any other person coming within such definition, and a notice given to any person coming within such definition of owner shall be deemed to be notice to all other persons coming within such definition.

(3) Where no person coming within the definition of owner is known, then it shall not be necessary for the Comptroller to give notice of the seizure to any person:

Provided that where any goods seized are of a perishable nature or are living creatures, such goods may forthwith be sold in the prescribed manner by the Comptroller either by public auction or private treaty and the proceeds of the sale shall be retained by the Comptroller and dealt with as if they were such goods.

Notice of claim

171.—(1) Where any goods liable to seizure under the provisions of this Act have been seized, the owner thereof or, in the case of an aircraft or ship the master thereof, may within one month of the date of the seizure or of the date of any written notice of seizure, as the case may be, by notice in writing to the Comptroller claim such goods.

(2) If no claim is made within such period of one month in accordance with the provisions of subsection (1), such goods shall be deemed to have been condemned by the Comptroller.
172.—(1) Where any notice of claim has been given to the Comptroller in accordance with the provisions of section 171, then the Comptroller may within a period of two months from the receipt of such claim, either—
   (a) by notice in writing to the claimant, require the claimant to institute proceedings for the recovery of such goods within two months of the date of such notice; or
   (b) himself institute proceedings for the condemnation of such goods.

   (2) Where the Comptroller fails within such period of two months either to require the claimant to institute proceedings, or himself to institute proceedings, in accordance with the provisions of subsection (1), then such goods shall be released to the claimant.

   (3) Where the Comptroller has, in accordance with the provisions of subsection (1), required the claimant to institute proceedings within such period of two months and the claimant has failed to do so, then on the expiration of such period such goods shall be deemed to have been condemned by the Comptroller.

Custody of seized goods

173. All goods which shall be seized as being liable to forfeiture under the provisions of this Act shall be delivered into the custody of the Comptroller, and after they have been condemned by the Comptroller or by a competent court shall be forfeited to the Crown and may be sold or otherwise disposed of by the Comptroller in the prescribed manner:

Provided that it shall be lawful for the Minister to direct that, in lieu of being sold, such goods shall be reserved for the public service.

Serving of notice of seizure

174. A notice of seizure shall be deemed to have been duly served on the person concerned—
   (a) if delivered to him personally; or
   (b) if addressed to him and left or forwarded by registered post to him at his usual or last known place of abode or business or, in the case of a body corporate, at its registered or principal office.

Bail may be given for goods seized

175.—(1) Where any goods have been seized as being liable to forfeiture under this Act, it shall be lawful for the Comptroller to order the delivery of such goods on security by bond, with two sufficient sureties to be first approved by him, being given for double the value of the goods, and such bond shall be delivered and kept in the custody of the Comptroller.

   (2) In case the goods referred to in subsection (1) are condemned, the value thereof only shall be paid into the hands of the Comptroller who shall thereupon cancel such bond.

Proceedings how instituted

176. Proceedings for the recovery of any duty or other charge or for the enforcement of penalties or for the forfeiture of goods under this Act (hereinafter referred to as customs proceedings) shall be instituted in the name of the Comptroller and shall be commenced within a period of three years from the date of commission of the offence by reason whereof the penalty or forfeiture shall have been incurred.
177.—(1) Where in any customs proceedings the court delivers judgment ordering the return of any goods to the owner or claimant thereof, the execution of the judgment shall not be stayed pending the appeal if the party to whom the goods are ordered to be returned furnishes security to the satisfaction of the court for the restitution of the goods, or the payment of the full value thereof in case the judgment is reversed by the appellate court.

(2) The full value of the goods for the purposes of subsection (1) shall either be ascertained by agreement between the parties or, if the parties cannot agree, by appraisement under the authority of the court.

Protection of officers, etc., in relation to seizure and detention of goods, etc.

178.—(1) Where, in any customs proceedings for the condemnation of any goods seized as liable to forfeiture under the customs laws, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any customs proceedings, whether civil or criminal, are brought against the Comptroller or any person authorised under the provisions of this Act to seize or detain any goods liable to forfeiture, on account of the seizure or detention of any goods, aircraft or ship, or pursuant to any act done by any officer in the execution or intended execution of his duty under any law relating to customs, and judgment is given for the plaintiff or prosecutor, then if either—

(a) a certificate relating to the seizure has been granted under the provisions of subsection (1); or

(b) the court is satisfied and so declares that there were reasonable grounds or probable cause for such seizure or act,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant or person who effected the seizure or performed the act shall not be liable to any punishment and shall be immune from all proceedings whether civil or criminal, on account of such seizure or act:

Provided that nothing in this subsection shall affect any right of any person to the return of the goods seized or detained or to compensation in respect of any damage to the goods or in respect of the destruction thereof.

(3) Any certificate under the provisions of subsection (1) may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

Proof of certain other matters

179.—(1) An averment in any process in proceedings relating to the customs—

(a) that those proceedings were instituted by the order of the Comptroller;
or

(b) that any person is or was an officer or police officer; or

(c) that any person is or was appointed or authorised by the Comptroller to discharge, or is engaged by the order, or with the concurrence, of the Comptroller in the discharge of, any duty; or

(d) that the Comptroller is or is not satisfied as to any matter as to which he is required by any provision of the customs laws to be satisfied; or

(e) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent the seizure of those goods; or
(f) that any person was engaged in, or any ship, aircraft, vehicle or other thing was employed or used in, the enforcement of the customs laws; or

(g) that the offence was committed or that any act was done in a specified place in Fiji,

shall unless the contrary be proved by sufficient evidence of the matter in question.

(2) Where in any proceedings relating to the customs brought by the Attorney-General, or by the Comptroller or a person acting with his authority or an officer, any question arises—

(a) as to the place of manufacture, production or origin of any goods;
(b) as to the description or nature of goods or as to whether they have been lawfully imported or exported or lawfully loaded or unloaded into or from any ship or aircraft;
(c) as to whether or not any goods were lawfully brought to any place for any of the purposes specified in paragraph (b),

the burden of proof in relation to any of the matters specified in this subsection shall lie on the defendant in the proceedings.

Evidence of officers

180. If in any proceedings relating to the customs the question arises whether any person is an officer, his own evidence thereof shall be deemed sufficient unless the contrary is proved.

Guilty knowledge or intent

181. In any prosecution for an offence under the customs laws, other than an offence under the provisions of sections 190, 191, 193, 194, 196 or 204 or under any regulation made under the provisions of such laws, it shall not be necessary to prove knowledge or intent, but, where the prosecution is in respect of an offence of doing anything knowingly or with a specified intent, the onus of disproving that he did such thing knowingly or with such intent shall be on the defendant.

Action by or against the Comptroller

182. Where under the provisions of this Act any proceedings are brought by or against the Comptroller in his representative capacity—

(a) any sums or costs are recovered by the Comptroller, then such sums shall be credited to customs revenue;
(b) any damages or costs are ordered to be paid by the Comptroller, then such damage or costs shall be paid out of the Consolidated Fund by the Chief Accountant, and the Comptroller shall not be personally liable therefor.

Limitation of proceedings

183. Any proceedings for any offence against this Act may be commenced, and anything liable to forfeiture under this Act may be seized, within three years from the date of the commission of the offence.

Special application of Evidence Act

184. In any criminal proceedings relating to the Customs the provisions of section 4 of the Evidence Act shall apply to markings contained on goods, bags, boxes or containers as though such marks were statements contained in documents and the goods, bags, boxes or containers were documents. (Cap. 41.)
185.—(1) If in any court any book or document in the official custody of the
Comptroller or any officer is required to be used as evidence as to the transactions
to which it refers, copies thereof or extracts therefrom certified by the Comptroller
or the proper officer shall be admissible for that purpose, without production of the
original.

(2) In any proceedings under the customs laws, certificates and copies of
official documents purporting to be certified under the hand and seal or stamp of
office of any of the principal officers of Customs or of Customs and Excise in a
British possession or Commonwealth country or of any overseas representative of
Fiji or of any British Consul or Vice-Consul in any foreign country, shall be
sufficient evidence of the matters therein stated unless the contrary be proved.
(Amended by 6 of 1968, s. 5 and 14 of 1975, s. 45.)

(3) In any proceedings under the customs laws, the production of a certificate
purporting to be signed by a Government analyst or assistant Government analyst
(whether any such officer is by that or any other title in the service of the
Government) shall be sufficient evidence of all the matters therein stated unless the
contrary is proved.

2. GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

Place of offence

186. Every offence under the customs laws shall be deemed to have been
committed and every cause of action to have arisen either in the place in which it
actually was committed or arose, or in any place on land where the person charged
with the offence may be or be brought.

Comptroller may levy on goods in his possession

187. When any pecuniary penalty adjudged against any person is unpaid, the
Comptroller may levy the same by sale of any goods belonging to such person
which may then or thereafter be subject to the control of the Customs.

Jurisdiction of resident magistrates

188.—(1) Where any resident magistrate hears and determines any
prosecution for any offence under the customs laws, then, notwithstanding
anything contained in any other Act, he shall have jurisdiction to impose any fine
or any sentence of imprisonment which may be imposed under the customs laws on
any person convicted of the offence.

(2) Without prejudice to the powers of any other court of competent
jurisdiction, any proceedings for condemnation or for the recovery of any duty or
other sum payable under the customs laws may be heard and determined, without
limit of amount, by a resident magistrate.

Incidental provisions as to legal proceedings

189.—(1) Where liability for any offence under the customs laws is incurred
by two or more persons jointly, those persons shall each and every one be liable for
the full amount of any fine and may be proceeded against jointly or severally.

(2) In any proceedings for an offence or for the condemnation of any thing as
being forfeited under the customs laws, the fact that security has been given by
bond or otherwise for the payment of any duty or for compliance with any condition, in respect of the non-payment of which or non-compliance with which the proceedings are instituted, shall not be a defence.

(3) Where under any provision of the customs laws a punishment is prescribed for an offence and any person is convicted in the same proceedings of more than one such offence, that person shall be liable to that punishment for each such offence of which he is convicted.

(4) Where a fine for any offence under the customs laws is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the fine is imposed. A certificate as to the value of such goods under the hand of an officer shall be accepted as proof of such value, and shall be conclusive unless challenged by the person charged, in which event the court may proceed to hear evidence of value.

(5) Where an offence under the customs laws which has been committed by a company or other body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any officer of such company or other body corporate or any person purporting to act in any such capacity, he, as well as the company or other body corporate, shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. For the purposes of this subsection, "officer" shall include any director, manager, secretary or other similar officer of a company and any member, manager, secretary or other similar officer of a body corporate other than a company.

(6) Where, in any proceedings for an offence under the customs laws, any question arises as to the duty or the rate thereof chargeable on any goods, and it is not possible to ascertain the relevant time of importation or exportation, that duty or rate shall be determined as if the goods had been imported or exported, as the case may be, without entry at the time when the proceedings were commenced.

(7) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs laws, no objection shall be allowed to any charge, complaint, summons or warrant for any alleged defect therein, either in substance or in form or for any variance between it and the evidence adduced at the hearing in support thereof, and the court shall at all times make such orders for the amendment thereof as are necessary to determine the real question in dispute; and, if any such defect or variance appear to the court to be such that the defendant has been thereby deceived or misled, the court shall adjourn the hearing for such period as may be reasonably necessary:

Provided that where any charge is amended as aforesaid—

(a) the court shall thereupon call upon the defendant to plead to the amended charge; and

(b) the defendant may demand that the witnesses or any of them be recalled to give their evidence afresh or be further cross-examined, and in such last-mentioned event the prosecution shall have the right to re-examine any such witness on matters arising out of such further cross-examination.
3. PROTECTION OF OFFICERS

Obstruction of officers, etc.

190. If any person—

(a) obstructs, hinders, molests or assaults or uses threatening language to,
or attempts to intimidate or endeavours to bribe any person duly
engaged in the performance of any duty or the exercise of any power
imposed or conferred on him by the customs laws or any person
acting in his aid; or

(b) does anything which impedes or is intended to impede the carrying out
of any search for anything liable to seizure under the customs laws or
the detention, seizure or removal of any such thing; or

(c) rescues, damages or destroys anything so liable to forfeiture, or does
anything intended to prevent the procuring or giving of evidence as to
whether or not anything is so liable to forfeiture; or

(d) prevents the arrest of any person by a person duly engaged or acting as
aforesaid or rescues any person so arrested,

he shall be guilty of an offence and shall be liable to a fine of one thousand dollars
or to imprisonment for two years or to both such fine and imprisonment.

Shooting at customs officer, vehicle, etc.

191. Whoever—

(a) shoots at any vessel, aircraft or vehicle which is being used for the
purpose of enforcing the customs laws or by an officer while
otherwise engaged in the execution of his duty; or

(b) shoots or threatens to shoot at any officer in the execution of his duty or
any person acting in his aid; or

(c) wounds or maims any officer in the execution of his duty or any person
acting in his aid,

shall be guilty of an offence and shall be liable to imprisonment for fifteen years.

Protection to witnesses

192. No witness on behalf of the Comptroller in any customs prosecution shall
be compelled to disclose the fact that he received any information or the nature
thereof or the name of the person who gave such information, and no officer
appearing as a witness shall be compelled to produce any reports made or received
by him confidentially in his official capacity or containing confidential information.

Punishment where offenders armed or disguised

193.—(1) Any person who, while concerned in the commission of any offence
against the customs laws, is armed with any offensive weapon, and any person so
armed found in Fiji in possession of any goods liable to forfeiture under the
customs laws, shall be guilty of an offence and shall be liable to imprisonment for
seven years.

(2) Any person who, while concerned in the commission of any offence
against the customs laws, is disguised in any way, and any person so disguised found
in possession of any goods liable to forfeiture under the customs laws, shall be
guilty of an offence and shall be liable to imprisonment for three years.
Penalty for assembling to contravene provisions of the customs laws

194. Any person who assembles with other persons for the purpose of contravening the provisions of the customs laws shall be guilty of an offence and shall be liable to imprisonment for one year.

Unlawful assumption of character of an officer

195. If for the purpose of obtaining admission to any building or other place or to any ship or aircraft, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an officer, assumes the name, designation or character of an officer, he shall, in addition to any other punishment to which he may have rendered himself liable, be guilty of an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years or to both such fine and imprisonment.

4. CONDUCT OF OFFICERS

Conduct of officers

196.—(1) If the Comptroller, any officer or any person authorised by the Comptroller to discharge any duty relating to this Act—
(a) directly or indirectly asks for or takes in connexion with any of his duties any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
(b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Crown is or may be defrauded or which is otherwise unlawful, being an act or thing relating to this Act,
he shall be guilty of an offence.
(2) If any person—
(a) directly or indirectly gives to the Comptroller, any officer or any person authorised by the Comptroller to discharge any duty relating to this Act any payment or other reward; or
(b) proposes or enters into any agreement with the Comptroller, any officer or person authorised as aforesaid,
in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Crown is or may be defrauded or which is unlawful, being an act or thing relating to this Act, or otherwise to take any course contrary to his duty, he shall be guilty of an offence.
(3) Any person committing an offence under this section shall be liable to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

PART XVII—PENAL PROVISIONS

Provisions as to detention, seizure and forfeiture

197.—(1) Any officer or police officer, or any other person authorised in that behalf by the Comptroller, may at any time seize or detain any goods liable to
forfeiture under the customs laws or any goods which such officer, police officer or other person has reasonable grounds to believe are liable to forfeiture thereunder.

(2) The following goods shall be liable to forfeiture and may be seized or detained as aforesaid—

(a) all goods which are smuggled;
(b) all prohibited goods and any restricted goods which are goods which are dealt with contrary to any condition regulating their importation, exportation or carriage coastwise;
(c) all goods found in any aircraft or ship after arrival in any port and not being specified in the inward manifest or parcel list and not being baggage belonging to the master, crew or passengers and not being satisfactorily accounted for;
(d) all uncustomed goods;
(e) all goods which, being subject to the control of the Customs, shall be moved, altered or interfered with except by authority and in accordance with the provisions of this Act;
(f) all goods in respect of which any entry, invoice, declaration, answer, statement or representation which is false or incorrect in any material particular has been delivered, made or produced;
(g) all goods falsely described either in the manifest of the aircraft or ship or other document by which importation is authorised;
(h) the cargo of any ship which hovers in the internal waters, archipelagic waters and territorial seas and does not depart within twenty-four hours after being required by an officer to depart;
(i) all goods not being baggage belonging to the master, crew or passengers found on any aircraft or ship after clearance and not specified or referred to in the outward manifest, and not accounted for to the satisfaction of the Comptroller;
(j) all dutiable goods concealed in any manner;
(k) any package having concealed therein goods not enumerated in the entry or being so packed as to deceive the officer;
(l) all dutiable goods found in the possession or the baggage of any person who has landed from any aircraft or ship and has denied that he has any dutiable goods in his possession or who, when questioned by an officer, has not fully disclosed that such goods are in his possession or baggage;
(m) any imported goods found, whether before or after delivery, not to correspond with the entry made thereof.

(Amended by 21 of 1977, s. 2.)

Forfeiture of ships, etc., used in connexion with goods liable to forfeiture

198.—(1) Without prejudice to any other provision of this Act, where any goods or thing have become liable to forfeiture under the customs laws—
(a) any ship, aircraft, vehicle, living creature, container (including any article of passenger’s baggage) or any thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and
(b) any other thing mixed, packed or found with the thing so liable, shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or living creature has become liable to forfeiture under the customs laws, whether by virtue of subsection (1) or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

Penalty for failure to bring in, etc., when required

199. If any ship or aircraft which is liable to forfeiture or inspection under the customs laws does not bring to or stop when required as the officer may require, the master of the ship or commander of the aircraft shall be guilty of an offence and shall be liable to a fine of two hundred dollars.

Ships, etc., constructed for concealing goods

200. Any ship or aircraft which is found to be engaged in, to have been engaged in or to be about to depart on a voyage or flight while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods shall be liable to forfeiture.

Ships jettisoning cargo

201.—(1) If any part of the cargo of a ship is thrown overboard, or staved or destroyed to prevent seizure after the ship has been properly summoned to bring to by any ship employed in the enforcement of the customs laws, the ship from which such cargo was thrown overboard or on which such cargo was staved or destroyed shall be liable to forfeiture.

(2) For the purpose of this and section 202, a ship shall be deemed to have been properly summoned to bring to if the ship making the summons did so by means of an international signal code or other recognized means and while flying her proper ensign.

Special provision as to forfeiture of larger ships and of aircraft

202.—(1) Notwithstanding any other provision of this Act, a ship of two hundred and fifty or more tons register, or an aircraft, shall not be liable to forfeiture under or by virtue of any provision of this Act unless the offence in respect of or in connexion with which the forfeiture is claimed—

(a) was substantially the object of the voyage or flight in connexion with which the offence was committed; or

(b) in the case of a ship, was committed while the ship was under chase by a ship employed in the enforcement of the customs laws after failing to bring to when properly summoned to do so.

(2) The exemption from forfeiture of any ship or aircraft under this section shall not affect any liability for forfeiture of goods carried therein.

Various penalties

203.—(1) The owner of—

(a) any aircraft or ship used in smuggling or knowingly used in the unlawful importation, exportation or conveyance of any prohibited or restricted imports or exports;

(b) any ship hovering within the internal waters, archipelagic waters and territorial seas and not departing within twenty-four hours after being required to depart by an officer;
(c) any aircraft or ship from which any goods are thrown overboard, staved or destroyed to prevent seizure by the Customs;

(d) any aircraft or ship found within any port with cargo on board, and afterwards found light or in ballast or with the cargo deficient, and the master of which is unable lawfully to account for the deficiency;

(e) any aircraft or ship found within a port or within the internal waters, archipelagic waters and territorial seas having false bulkheads, bows, sides or bottoms or any secret or disguised place adapted for the purpose of concealing goods or having any hole, pipe or other device adapted for the purpose of smuggling goods;

(f) any aircraft or ship found within any port having on board or in any manner attached thereto or conveying or having conveyed any goods in a manner such as to be in contravention of the provisions of the customs laws, or any other laws of Fiji, whenever a responsible officer of such aircraft or ship is implicated either actually or by neglect,

shall be guilty of an offence and shall be liable to a fine of two thousand dollars and the aircraft or ship may be detained until the penalty is paid or until security is given for its payment.

(2) For the purpose of paragraph (f) of subsection (1), responsible officers of a ship shall include the master, mates and engineers and where the ship is carrying passengers, the purser or chief steward and, in the case of an aircraft, the commander, a pilot, a navigator, the chief engineer and the chief steward. The expression "neglect" shall include cases where goods not owned by any of the crew are discovered in a place in which they could not reasonably have been put if the responsible officer or officers having supervision of such place had exercised care at the time of the loading of the aircraft or ship, or of the coming on board the aircraft or ship of the crew, or subsequently.

Collusive seizure penalty

204. Whoever—

(a) being an officer or police officer, makes any collusive seizure, or delivers up or makes any agreement to deliver up, or not to seize any aircraft or ship or goods liable to forfeiture or conspires or connives with any person to import or export, or is in any way concerned in the importation or exportation of any goods for the purpose of seizing any aircraft or ship or goods and obtaining any reward for such seizure;

(b) rescues any goods which have been seized, or before or at or after any seizure, staves, breaks or destroys any goods or documents relating thereto to prevent the seizure thereof, on the securing of the same on the proof of such offence,

shall be guilty of an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years or to both such fine and imprisonment.

Removal or destruction of dutiable goods

205. Whoever—

(a) removes any goods from a warehouse without paying the duty; or

(b) wilfully destroys any goods duly warehoused,

shall be guilty of an offence and shall be liable to a fine of four hundred dollars.
206. Any person who—
(a) smuggles any goods;
(b) imports, other than in accordance with section 52, any prohibited or restricted import;
(c) exports any prohibited or restricted export;
(d) unlawfully conveys or has in his possession any smuggled goods or prohibited or restricted import or export,
shall be guilty of an offence and shall be liable to a fine of four hundred dollars or treble the value of the goods, whichever is the greater.

207. Any person who shall—
(a) evade or attempt to evade payment of any duty or charge which is payable; or
(b) obtain or attempt to obtain any drawback which is not payable; or
(c) prepare, pass or present or cause to be prepared, passed or presented as genuine any document required to be produced under any customs law which is not in fact a genuine document or which is untrue or incorrect in any material particular; or
(d) make any entry which is false, or incorrect in any material particular; or
(e) make in any oral declaration to any officer or in any document produced to any officer, any statement which is untrue or incorrect in any material particular, or produce or deliver to any officer any declaration or document containing any such statement; or
(f) mislead any officer in any material particular likely to affect the discharge of his duty; or
(g) refuse or fail to give his correct name or correct address; or
(h) without the authorisation of the Comptroller previously obtained, sell or expose for sale or have in his possession for sale or for any purpose of trade on board any aircraft or ship in a port, any goods; or
(i) deliver, remove or withdraw any goods from any aircraft or ship, wharf or other place, where such goods are under customs control, previous to their examination by an officer or without the authority of an officer; or
(j) refuse or fail to stop or neglect to stop any means of conveyance when called upon to do so by any officer or police officer; or
(k) sell or offer for sale any goods upon the pretence that they are prohibited imports or smuggled goods,
shall be guilty of an offence and shall be liable to a fine of four hundred dollars.

208. If any person—
(a) counterfeits or falsifies any document which is required under the customs laws or which is used for the transaction of any business relating to customs; or
(b) knowingly accepts, receives or uses any documents so counterfeited or falsified; or
(c) alters any such document after it has been officially issued; or
(d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to customs, he shall be guilty of an offence and shall be liable to a fine of four hundred dollars or to imprisonment for two years or to both such fine and imprisonment.

Penalty for fraudulent evasion of duty

209. Without prejudice to any other of the provisions of this Act, if any person—

(a) knowingly and with intent to defraud the Crown of any duty payable thereon or to evade any prohibition with respect thereto acquires possession of or is in any way concerned in the carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from a bonded warehouse or Queen’s warehouse or which are chargeable with a duty which has not been paid, or with respect to the importation, exportation or carriage coastwise of which any prohibition is for the time being in force; or

(b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition as aforesaid or of any provision of this Act applicable to those goods, he shall be guilty of an offence and shall be liable to a fine of three times the value of the goods or four hundred dollars which ever is the greater or to imprisonment for two years or to both such fine and imprisonment.

False scales, etc.

210.—(1) If any person required under the customs laws to provide scales for any purpose of those laws provides, uses or permits to be used any scales which are false or unjust he shall be guilty of an offence.

(2) Where any goods are or are to be weighed, counted, gauged or measured for the purpose of the taking of an account or the making of an examination by an officer and any person as is mentioned in subsection (1), or any person by whom or on whose behalf the goods are weighed, counted, gauged or measured, does anything either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or might be prevented from, or hindered or deceived in, taking a just account or making a due examination, he shall be guilty of an offence.

(3) Any person committing an offence under the provisions of this section shall be liable to a fine of four hundred dollars and any false or unjust scales and any goods in connexion with which the offence was committed shall be liable to forfeiture.

(4) In this section the expression “scales” includes weights, measures and weighing and measuring machines or instruments.

Aiders and abettors

211. Any person who aids, abets, counsels or procures, or by act or omission is in any way directly or indirectly concerned in, the commission of any offence against this Act shall be deemed to have committed such offence and shall be punished accordingly.
212. Any attempt to commit an offence against this Act shall be an offence against this Act punishable as if the offence had been committed.

Penalties in addition to forfeiture

213. All penalties shall be in addition to any forfeiture.

General penalty

214. Any person who is guilty of an offence against this Act for which no special penalty is imposed shall be liable on conviction to a fine not exceeding two hundred dollars and the goods, if any, the subject matter of the offence, shall be liable to forfeiture.

PART XVIII—SETTLEMENT OF CASES BY THE COMPTROLLER

Power of Comptroller to compound offence by agreement

215.—(1) Subject to such procedure as may be prescribed, the Comptroller may, where he is satisfied that any person has committed any offence against this Act in respect of which a pecuniary penalty is provided or in respect of which any goods are liable to forfeiture, compound such offence and may order such person to pay such sum of money, not exceeding the maximum amount of the pecuniary penalty to which such person would have been liable if he had been prosecuted and convicted for the offence, as he may think fit; and he may order any goods liable to forfeiture in connexion therewith to be condemned:

Provided that the Comptroller shall not exercise his powers under the provisions of this section unless such person in writing admits that he had committed the offence and requests the Comptroller to deal with such offence under the provisions of this section.

(2) Where the Comptroller makes any order under the provisions of subsection (1) then—

(a) such order shall be put into writing and shall have attached to it the request to the Comptroller to deal with the matter;
(b) such order shall specify the offence which such person committed and the penalty imposed by the Comptroller;
(c) a copy of such order shall be given to such person if he so requests;
(d) the person against whom the order is made shall not be liable to any further proceedings or prosecution in respect of the offence; and if he is in custody he shall be discharged;
(e) such order shall be final and shall not be subject to appeal;
(f) if the sum of money so ordered to be paid or any part thereof shall not be paid it shall be lawful for the Comptroller to send a copy of his order to the competent court which shall thereupon make an order for the enforcement thereof in the same manner as if the penalty had been imposed by the court.

(3) The Minister may delegate to any officer all or any of the powers of the Comptroller under the provisions of this section and may impose such limitations and conditions upon such delegation as he considers appropriate.
PART XIX—REGULATIONS

Regulations

216.—(1) The Minister may make regulations generally for the purpose of carrying out the provisions of this Act and in particular such regulations may provide for—

(a) the flag to be flown by the Customs;
(b) the powers, duties and hours of attendance of any officer or other person employed in carrying out the provisions of this Act;
(c) the conduct of all matters relating to the assessment and collection of customs duties, including the time of payment thereof;
(d) the services for which charges or fees shall be payable on account of the attendance of officers on aircraft or ships or in any port, warehouse or other place, and the conditions applicable to such services;
(e) the forms, bills and documents necessary for the carrying out of the provisions of this Act;
(f) the issue of licences;
(g) the days and hours during which ships and aircraft may arrive and depart from ports and the procedure in connexion therewith, and in connexion with the embarkation and disembarkation of passengers, the discharge, landing and loading of goods from and in ships and aircraft, and with regard to ships and aircraft stores;
(h) the conditions for the licensing of the carriage of goods under customs control;
(i) the conditions under which refunds of duty may be made on goods purchased locally by particular bodies or authorities;
(j) the nature, size, material and marking of packages and the minimum or maximum weight which may be contained in any one package;
(k) the conditions under which bonded warehouses may be approved and for the control and regulation of bonded warehouses;
(l) the control and regulation of Queen's warehouses, customs areas, customs sheds and other customs establishments;
(m) the conditions under which drawback shall be allowed and the determination and variation of the rates of such drawback;
(n) the conditions under which temporary importation of goods may be permitted;
(o) the manner in which goods may be transhipped or goods in transit may be moved;
(p) the conditions for the denaturation of spirits;
(q) the charging of rent, fees and other charges and the amounts thereof;
(r) the manner in which goods may be sold in accordance with the provisions of this Act;
(s) any other matter which requires to be prescribed under the provisions of this Act.

(2) Such regulations may provide that any breach thereof shall be punishable by a fine not exceeding one hundred dollars and that the goods, if any, being the subject of the contravention shall be liable to forfeiture.
PART XX—APPEALS

Establishment of Court of Review

217. The Minister may appoint a person of legal knowledge and experience for the purpose of hearing and determining appeals from the decisions of the Comptroller upon any of the matters specified in the First Schedule, and the person so appointed shall hold a court to be called the Court of Review, and the said Court of Review shall, for the purpose of hearing and determining the appeals under this Act referred to it, have powers and authority similar to those vested in the Supreme Court as if such appeal were an action between the appellant and the Comptroller.

Rules of court

218. The Chief Justice shall have the power to make rules of court generally for regulating any matters relating to the practice and procedure of the Court of Review or the fees to be charged, the forms to be used and the costs of proceedings therein.

Court sittings

219. The Court of Review shall fix the date and place of hearing of appeals and shall notify the parties accordingly:

Provided that the hearing of the appeal by the Court of Review shall not commence until after the expiration of not less than one month from such notification as aforesaid. (Amended by 54 of 1968, s. 3.)

Court of Review to decide

220.—(1) The Court of Review, after hearing any evidence adduced and upon such other inquiry as it considers advisable, shall determine the matter and confirm or amend the decision of the Comptroller accordingly.

(2) The Court of Review shall send a copy of its decision by registered post to the Comptroller and to the appellant or his agent.

Proceedings ex parte

221. If the appellant fails to appear either in person or by agent the Court of Review may proceed ex parte or may defer the hearing.

Costs

222. In any case where the appeal is unsuccessful, the Court of Review may direct that the appellant shall pay the costs or part of the costs of such appeal, and, if such appeal is successful, the Court of Review may direct that the costs or any part thereof be paid by the Crown.

Appeal to Supreme Court

223. If the appellant is dissatisfied with the decision of the Court of Review he may, within one month after the date of such decision give a written notice to the Comptroller in the form prescribed by the Chief Justice under the provisions of section 218 that he desires to appeal from the decision. If the appellant gives such notice or if the Comptroller is dissatisfied with the decision, the Comptroller shall refer the matter to the Supreme Court for hearing and determination whereupon the Comptroller shall notify the appellant by registered letter that he has made such
reference. On any such reference the Supreme Court shall hear and consider such matter upon the papers and evidence referred and upon any further evidence which the appellant or the Comptroller produces under the direction of the said court.

(Amended by 54 of 1968, s. 4.)

PART XXI—MISCELLANEOUS

Commissioned aircraft or ships to be reported

224. The person in command of any aircraft or ship holding commission from Her Majesty or from any foreign state and having on board any goods, other than aircraft or ship's stores, laden in parts beyond the seas shall—

(a) deliver to the proper officer an account in writing of the quantity of such goods the marks and numbers thereof and the names of the shippers and consignees and declare to the truth thereof; and

(b) answer all questions relating to such goods.

Commissioned aircraft or ships may be boarded and searched

225. Aircraft or ships under commission from Her Majesty or any foreign state having on board any goods, other than aircraft or ship's stores, laden in parts beyond the seas, may be boarded and searched by any officer specially authorised by the Comptroller in the same manner as other aircraft or ships, and the officer may bring any such goods ashore and place them in a Queen's warehouse.

Commanding officer responsible for due observance of customs laws

226. The officer in command of any aircraft or ship holding commission from Her Majesty or any foreign state shall be responsible for the due performance of all acts required under the provisions of this Act in relation to any goods carried by or landed or discharged from such ship and shall be liable for any penalty provided for non-compliance with the provisions of this Act.

Comptroller may distribute share of rewards

227. The Comptroller, on the condemnation of any goods or on the apprehension of any parties or on the recovery of any duties or penalties under any law relating to the Customs, may direct that a reward shall be distributed so that any person or officer through whose information or means the seizure of the goods shall have been made or the duties or penalties recovered or the offender apprehended and whom he may deem to be so entitled, may participate in such proportion as the Comptroller may deem expedient:

Provided that a reward exceeding two hundred dollars shall not be paid to any officer without the prior approval of the Minister.

Application of penalties

228. All penalties and forfeitures recovered under this Act shall, after deduction of all costs and expenses, be paid into the Consolidated Fund.

Sales under the customs laws

229. Any Act relating to the licensing of businesses shall not apply to sales under the customs laws when conducted by an officer authorised by the Comptroller to conduct such sales.
Special exemption of aircraft, ships and goods

230. The Minister may exempt for such time and subject to such conditions as he thinks fit from all or any of the provisions of this Act—

(a) any ships of war;
(b) any particular ship or class of ship;
(c) any aircraft;
(d) any person or goods.

Importation and exportation by post

231.—(1) Subject to the provisions of the Post Office Act, the provisions of the customs laws shall apply to postal parcels and postal packets and to goods contained therein as they apply to any other goods: (Cap. 171.)

Provided that—

(a) where a declaration or label made out by the sender in conformity with the provisions of the regulations of the Universal Postal Union accompanies or is affixed to a postal parcel or postal packet, such declaration or label shall, except in such cases as may be prescribed, be accepted in place of any entry required by the provisions of this Act;

(b) where a declaration or label has been accepted in place of an entry, the duty, if any, chargeable on the importation or exportation of any goods to which such declaration or label relates and the rate thereof shall be that in force with respect to such goods at the time of importation or exportation as the case may be;

(c) where the contents of any postal parcel or postal packet are found on examination not to agree with any particulars thereof set forth on any declaration or label accompanying or affixed to such postal parcel or postal packet, such declaration or label, when it has been accepted in place of an entry, shall be deemed to be an untrue declaration made for the purposes of the customs laws and the contents of the parcel or packet, as the case may be, shall be liable to forfeiture;

(d) where any postal parcel or postal packet is, or any goods contained therein are, found on examination to be conveyed by post otherwise than in conformity with the provisions of the regulations of the Universal Postal Union such postal parcel or postal packet or such goods, as the case may be, shall be liable to forfeiture.

(2) The Minister may make regulations prescribing the procedure for the examination of postal parcels or postal packets for the purposes of the customs laws, and for the collection of any duties of customs chargeable on the importation or exportation of goods contained in postal parcels or postal packets.

(3) In this section "postal parcel or postal packet" has the meaning assigned to it in the Post Office Act. (Cap. 171.)

FIRST SCHEDULE
(Section 217)

1. The interpretation of the customs tariff.
2. The classification of goods under the customs tariff.
SECOND SCHEDULE
(Section 161)

Offences under the following provisions of this Act:—
1. section 15;
2. section 102;
3. section 109;
4. section 130;
5. section 155;
6. section 169;
7. section 190;
8. section 191;
9. section 193;
10. section 194;
11. section 195;
12. section 196;
13. section 199;
14. section 203;
15. section 204;
16. section 205;
17. section 206;
18. paragraphs (g), (h), (i), (j) or (k) of section 207;
19. section 209.

Controlled by Ministry of Finance
CHAPTER 196

CUSTOMS

SECTION 216—CUSTOMS REGULATIONS


Made by the Governor in Council

Short title

1. These Regulations may be cited as the Customs Regulations.

Interpretation

2. In these Regulations “Act” means the Customs Act.

PART 1—ADMINISTRATION

Customs flag

3. The Customs flag shall be the Fiji ensign with the addition, in the fly, of the letters and word “H.M. Customs” in white in bold characters.

Forms

4.—(1) Forms shall be as may from time to time be approved by the Comptroller.

(2) Where a form approved by the Comptroller contains by way of note or otherwise, a clear direction or indication of any requirement as to the colour, size or manner of use thereof the requirements so directed or indicated shall be deemed to be prescribed.

(3) Specimens of forms approved by the Comptroller in accordance with paragraph (1) may be seen on application at any Custom House.

Comptroller may require additional copies of forms or additional particulars

5. The Comptroller may require copies of any approved form, in addition to the number indicated on such form, and he may require to be shown on any form information additional to that required by such form if he deems the furnishing of the additional information to be necessary.
6.—(1) Except where the Comptroller otherwise permits, all documents presented to the Customs shall have the necessary particulars typewritten or inserted in ink:

Provided that copies other than the original may be prepared by carbon or other duplicating process.

(2) The Comptroller may refuse to accept any document which is not readily legible.

7.—(1) The working hours for the transaction of business with the Customs shall be as follows:—

(a) Indoor—
   Monday to Thursday ................................ 0800 to 1300 hours
   .......................................................... 1400 to 1630 hours
   Friday .................................................... 0800 to 1300 hours
   .......................................................... 1400 to 1600 hours

   Provided that revenue may be paid at any Custom House only between the following hours:—
   Monday to Thursday ................................ 0830 to 1230 hours
   .......................................................... 1400 to 1600 hours
   Friday .................................................... 0830 to 1230 hours
   .......................................................... 1400 to 1530 hours

(b) Outdoor:—
   Monday to Thursday ................................ 0800 to 1700 hours
   Friday .................................................... 0800 to 1600 hours

(c) Queen’s Warehouses—
   Monday to Thursday ................................ 0800 to 1300 hours
   .......................................................... 1400 to 1630 hours
   Friday .................................................... 0800 to 1300 hours
   .......................................................... 1400 to 1600 hours

(Substituted by Regulations 11th September, 1973.)

(2) For the purpose of this regulation “outdoor” includes—

(a) boarding of ships and aircraft;
(b) clearing of passengers and passengers’ baggage;
(c) landing and shipping operations, including the clearing of cargo;
(d) entry inwards and clearance outwards of ships and aircraft.

(3) No work shall be permitted on a Sunday, Good Friday or Christmas Day except such as is specially approved in each case by the Comptroller.

Overtime

8. Whenever, for the purpose of carrying out any provision of the Customs laws, it is necessary for any officer to attend at any time outside working hours, the master or owner of any aircraft or ship, importer or exporter or other person concerned shall pay, in respect of each officer, in such cases as may be determined by the Comptroller, a charge calculated at the following rates in respect of that attendance:—

(a) at any time on Sundays or Public Holidays, $2.50 for each hour or portion of an hour;
(b) outside working hours on any other days, $1.90 for each hour or portion of an hour:

Provided that—

(i) in respect of the attendance of any officer at any time on Saturdays, Sundays or Public Holidays and between the hours of 2000 and 0600 hours on any weekday, a minimum charge shall be made equivalent to the charge for three hours attendance; and

(Substituted by Regulations 11th September, 1973.)

(ii) in respect of each entry inwards or clearance outwards of any aircraft and its passengers, cargo and stores at any customs airport on a Saturday, Sunday or Public Holiday or outside working hours on any other day, the charge shall be $5.00 per aircraft for each such entry or clearance, except where both such entry and clearance are completed within one period of three hours, in which case only one charge shall be made.

(Substituted by Regulations 20th January, 1977.)

Work on holidays, etc.

9.—(1) Where the attendance of any officer is required on Saturdays, Sundays or Public Holidays, or at any time outside the working hours specified in regulation 7 or for any special service within those hours, the person requiring such attendance shall make an application to the Comptroller or other proper officer on form C. I undertaking the payment of the fees which shall be paid on demand. The Comptroller or other proper officer may at his discretion, previous to allowing such attendance, demand a deposit of an amount sufficient to cover the charges that will be incurred and the travelling expenses, if any.

(C. 1.)

(Amended by Regulations 11th September, 1973.)

(2) Every application to work overtime shall be made before 1200 hours on any weekday and shall specify the extra period during which the attendance is required and the nature of the work to be performed so that proper arrangements may be made. The number of officers required for such work shall be determined by the Comptroller. (Amended by Regulations 11th September, 1973.)

(3) Any special attendance given at the request of any person during the working hours prescribed by regulation 7 shall be paid for at the rate of two dollars per hour for each officer employed. The Comptroller shall determine what is to be deemed special attendance. (Amended by Regulations 10th March, 1975.)

Expenses of officers

10. Whenever, for the purpose of carrying out any provision of the Act or of these Regulations it is necessary that any travelling or other expenses be incurred by any officer the Comptroller may require those expenses to be defrayed by the master or owner of any aircraft or ship or by the importer, exporter, warehouse keeper, remover or other person concerned.

Attendance required at places other than a port of entry

11. Where an officer is required to attend for any work connected with Customs at any place, other than a port, the charges set out in regulation 8 shall not be payable but instead thereof the following amounts shall be charged for such attendance:

—
(a) the actual cost incurred by the Government for the transportation of the officer to and from such place for such attendance; and

(b) the amount of any subsistence allowance or out-of-pocket expenses paid by the Government to the officer in respect of his absence from his normal station for such attendance; and

(c) a fee of eight dollars for each period of twenty-four hours or part thereof during which the officer is necessarily absent from a port of entry for such attendance.

Mode of charge

12. The unit of time for the purpose of calculating overtime shall be one hour, and any portion of one hour shall count as a complete unit.

Exemption from charges

13. Notwithstanding the other provisions of these Regulations, no overtime fees shall be charged in respect of the attendance of officers in connexion with any military aircraft or ship of war or any other aircraft or ship approved for this purpose by the Minister.

Fees for cautionary visits

14. Any person applying for the services of an officer outside the hours prescribed in regulation 7 shall in addition to the fees for the services of such officer, pay fees, at the rates specified in regulation 8, for such cautionary visits as the proper officer may deem necessary.

Fees to be paid into Consolidated Fund

15. All fees shall be paid into the Consolidated Fund.

Remuneration of officers

16.—(1) There shall be paid to all officers below the rank of Collector, for duty performed outside or in excess of the hours specified in regulation 7, overtime allowances at such rates as the Comptroller, with the approval of the Minister, may permit.

(2) In the case of an officer who is working the hours set out in sub-paragraphs (a) and (c) of paragraph (1) of regulation 7, no overtime shall be paid for work performed between 1630 and 1700 hours from Monday to Thursday.

(3) A minimum of three hours of overtime shall be paid to officers for—

(a) work performed between 2000 hours and 0600 hours on weekdays;

(b) work performed on Saturdays, Sundays and Public Holidays.

(4) Where an officer is required to attend at any place not being a port the rates for overtime which may be paid under the provisions of paragraph (1) shall, in respect of work outside the normal hours performed by such officer at such place aforesaid, be increased by twenty-five per cent.

(5) Notwithstanding any other provisions of these Regulations the Comptroller may:—

(a) require any officer to work seven and one half hours from Mondays to Thursdays and seven hours on Fridays within times other than those prescribed in regulation 7;
(b) in special cases grant a consolidated overtime allowance to officers in
lieu of the hourly overtime rates which may be paid under paragraph
(1);
(c) refuse the payment of overtime allowance to any officer;
(d) grant leave of absence in lieu of overtime.
(Regulation amended by Regulations 11th September, 1973.)

Officers not eligible for overtime when travelling on duty

17. An officer shall not be eligible for overtime in respect of time spent in
travelling on duty.

PART 2—THE ARRIVAL OF AIRCRAFT AND SHIPS

Information as to time of arrival

18. The master, owner or agent of every ship shall, not later than twenty-four
hours before the arrival of the ship at the first port in Fiji, inform the proper officer
at that port of the expected time of arrival.

Report of ships and cargo

19.—(1) The inward report by the master of a ship arriving from a foreign port
shall be in the form C. 2 and signed by the master or his authorized agent. The
report shall be made to the proper officer at the port or place of arrival.
(C. 2.)

(2) The manifest declared on the report shall be in the form C. 3. (C. 3.)

(3) All packages for which no bill of lading has been issued shall be declared
on the Parcels List in the form C. 4 which form shall be produced with the goods to
the officer boarding the ship on arrival. (C. 4.)

Report of aircraft

20. The inward report by the master of an aircraft arriving from a foreign port
shall be in the form C. 5 and shall be made to the proper officer at the port or place
of arrival. The report of the cargo shall be made in form C. 6 and shall be attached
to the form C. 5. (C. 5 and C. 6.)

Manifest: aircraft and ships

21.—(1) The bill of lading or air way bill number shall be shown against each
item on the manifest or cargo report of every aircraft or ship. The master of any
ship shall produce the certificate of registry of the ship at the time of making his
report.

(2) On one of the copies of the manifest or cargo report the particulars of
cargo to be landed shall be shown on one side of the sheet only.

List of passengers  Report of stores  Crews' declaration

22.—(1) The master of an aircraft arriving from a foreign port shall
immediately on demand, present to the proper officer a list of passengers
disembarking and remaining on board in the form C. 7, a statement of the stores of
the aircraft in the form C. 8 and a declaration by each member of the crew of all
dutiable goods in his possession in the form C. 9. (C. 7.) (C. 8.) (C. 9.)
(2) The master of a ship arriving from a foreign port shall immediately on demand, present to the proper officer a list of passengers disembarking and remaining on board in the form C. 10.

(3) If the proper officer so requires a stores list, in the form C. 11 and a declaration in the form C. 12 by each member of the crew, of all dutiable goods in his possession, shall be delivered by the master of every ship arriving from a foreign port.

Arrival at two or more ports

23. When an aircraft or ship calls at more than one port or place in Fiji, a separate report shall be made at each port or place.

Ballast

24. Aircraft and ships not having on board any goods other than stores and passengers’ baggage shall be reported “in ballast”.

Weight or measurement of cargo to be reported

25. The report of every ship shall show the weight or cubic measurement of the cargo reported according to which freight has been charged, or if no freight has been charged, the weight or measurement normally chargeable for the like kind and quantity of goods.

Description of cargo reports

26. The contents of every package and of all cargo in bulk intended for discharge at a port or place in Fiji, shall be reported in accordance with the description thereof in the relevant bill of lading or freight note, as the case may be.

Reporting cargo for other ports in Fiji

27.—(1) Cargo intended for discharge at other ports or places in Fiji shall be shown separately in the inward report in the following manner:

“...cargo is hereby reported for discharge at other ports or places in Fiji...tonnes”.

(2) If the proper officer so requires, cargo for discharge at other ports and places in Fiji shall be reported in the same manner as cargo to which the provisions of regulation 26 apply.

Discharge of goods during working hours

28. The proper officer may require that the discharge of goods subject to the control of the Customs shall cease at any time during working hours to enable goods which have been discharged to be received, before the conclusion of working hours, into an examining place, transit shed or other place of security.

Breaking of bulk before report

29. Application to break bulk prior to making report and to unload goods prior to entry shall be made to the proper officer in the form C. 13.
30.—(1) Where cargo reported for discharge at a port or place in Fiji is found to be in excess or short of that stated in the report, the master or his agent may make application to the proper officer for permission to amend the report.

(2) The application shall be in the form C. 14 and shall set out the reasons for the discrepancies.

(C. 14.)

31. Before the proper officer permits the amendment of a report referred to in regulation 30, the master or agent shall satisfy him in the case of goods found to be short of that stated in the report, that such goods—
(a) were not shipped; or
(b) were discharged and landed at a previous port; or
(c) were overcarried and landed at a subsequent port; or
(d) having been overcarried, have been returned to and landed at a port in Fiji on the return voyage, or by some other aircraft or ship which loaded them at the port to which they were overcarried; or
(e) were lost at sea; or
(f) were stolen or destroyed before the aircraft or ship arrived within Fiji:
Provided that the proper officer may, subject to the production of such documentary evidence as the Comptroller may direct, permit the amendment of a report where the master or agent is unable to comply with the aforesaid requirements.

PART 3—THE LANDING AND LOADING OF GOODS

32. Where the master of an aircraft or ship wishes to proceed to a suffrage wharf, or any place other than an approved place of loading or unloading for the purpose of loading or unloading cargo, he shall apply to the proper officer for permission in the form C. 15.

(C. 15.)

33.—(1) The proper officer may grant such permission subject to such conditions and directions as he may see fit to impose, and to the master or his agent defraying the cost of or providing accommodation in accordance with the provisions of section 150 of the Act and transport overland or by air or sea, as the proper officer may decide, from and to his proper port, for each officer, whose services the proper officer may deem necessary at such suffrage wharf or other place.

(2) The proper officer may, if he thinks fit, require the master of an aircraft or ship proceeding to a suffrage wharf or other place to deposit with him in advance a sum sufficient to cover the aforesaid expenses.

34. No goods shall be unloaded at a suffrage wharf until entered:
Provided that the Comptroller may generally in regard to any particular suffrage wharf or other place or in any particular case waive or modify this requirement.
35.—(1) Where goods are discharged from an importing aircraft or ship into another ship to be landed, the master or agent of such aircraft or ship shall sign and transmit with each shipment an account of the goods, and before any such goods are discharged from such ship, the account shall be delivered to the proper officer at the place at which the goods are to be landed:

Provided that the Comptroller may dispense with the furnishing of such an account either generally or in any case if he shall see fit so to do.

(2) In the case of transhipment cargo the account referred to in paragraph (1) shall be headed “Transhipment cargo only”.

Permission to leave place of unloading

36. A ship to which the provisions of regulation 35 apply which has arrived at any place of unloading shall not depart therefrom except with the permission of the proper officer and where any goods remain on board any such ship so permitted to depart, the person in charge of such ship shall observe such directions as the proper officer shall give.

Transit sheds

37.—(1) Every building used as a transit shed shall be constructed and secured to the satisfaction of the Comptroller.

(2) In addition to any fastening which may be affixed by the Customs to any building used as a transit shed, the doors of any such building shall be secured by one or more locks by the master or agent of the aircraft or ship responsible for the goods stored in such building, in accordance with the provisions of section 34 of the Act.

Access to transit sheds

38. Immediate access to any transit shed shall be granted on demand made by an officer acting in the execution of his duty. If the master or agent fails or refuses to grant such access the proper officer may cause the transit shed to be opened by any means in his power and any expenses thereby incurred, including the cost of repairs, shall be paid by the master or his agent.

Permit to re-land goods

39. Before any goods which have been put into any aircraft or ship may be re-landed, the owner shall apply in writing to the proper officer and obtain permission to unload the goods, and shall thereupon land such goods and dispose of them as directed by the proper officer.

Certificate of landing

40. The proper officer may issue to any person who satisfies him that he is so entitled a certificate of landing of any goods in the form C. 16 or in such other form as may be required by the authorities in the country requiring the certificate.

Landing and stacking

41. The master of an aircraft or ship, or his agent or other person discharging cargo, shall land and store the same at the place specified by the Comptroller, and the goods shall be stacked according to their marks and in such manner as will
readily enable a complete check of all packages to be made. The goods shall be
rearranged or re-stacked whenever required by the proper officer and transhipment
cargo or cargo marked for another port shall be kept entirely separate from any
cargo for Fiji.

21 days limit for discharge

42.—(1) The whole of the import cargo of any aircraft or ship shall be landed
within twenty-one days of arrival of the aircraft or ship or shall be otherwise
accounted for to the satisfaction of the Comptroller.

(2) An officer of Customs may be stationed on board any aircraft or ship on
which cargo remains after the expiry of the period of twenty-one days aforesaid,
and the master or agent of the aircraft or ship shall be liable for all expenses
incurred.

PART 4—DUTIES

Parcel post duty rate

43. The rate of duty applicable to foreign parcels imported into Fiji through
the Department of Posts and Telecommunications shall be the rate in force at the
time of importation.

Allowances for containers

44.—(1) Where any goods subject to duty at a specified rate according to
weight are imported or exported in any bag, bottle, box, jar, tin or other container
and the net weight of the goods cannot be readily ascertained without rendering
them unmarketable, if such bag, bottle, box, jar, tin or other container is marked
or labelled as containing, or is commonly reputed to contain, or is commonly sold
as containing a specific quantity of the goods, such net weight may, in the discretion
of the Comptroller, be taken to be that so marked or labelled.

(2) Where the net weight of any goods imported or exported as aforesaid
cannot be ascertained under the provisions of paragraph (1), the duty shall be
calculated on the gross weight of the container and the contents:

Provided that in any case falling within the provisions of this paragraph the
Comptroller may, if so requested by the importer or exporter, ascertain the net
weight of the goods.

Payment of duties

45.—(1) Duties and charges shall be paid at the Custom House or at such
other place as the Comptroller may direct.

(2) Credit notes showing that the amount of duty has been paid into a bank to
the credit of the Customs and cheques which have been certified by a bank or in
respect of which a standing bank guarantee has been lodged with the Customs may
be accepted in payment of duties and other charges.

(3) All duties and other charges paid in cash shall be paid in Fiji currency.

Invoices

46. Where any invoice is required for the purposes of the Customs laws it shall
be made out by the seller of the goods, or in the case of goods which have not been
sold, by the owner, stating:—
(a) the invoice date, number or other identifying particulars;
(b) the name and address of the seller/consignor of the goods;
(c) the name and address of the buyer/consignee of the goods;
(d) the name of the ship or aircraft in which the goods are shipped if it is known at the time the invoice is made out;
(e) the country of origin of the goods;
(f) a description of the goods;
(g) the quantity of the goods;
(h) the number of packages containing the goods and the marks and numbers of each package containing the goods;
(i) the selling price of the goods to the purchaser of the goods, or the actual price for which the consignors would, on the date of exportation, have been prepared to sell the goods to an importer in Fiji;
(j) the terms of delivery (ex-factory, FOB, CIF, etc.);
(k) the costs, charges and expenses incidental to the sale, forwarding and delivery of the goods, stating whether these costs have been included in the selling price—
   (i) Commission of ................... % (or other remuneration) payable to ..........................................
   (ii) Royalty
   (iii) Packing
   (iv) Carriage to port or place of shipment
   (v) Loading charges
   (vi) Freight or transport charges from port or place of shipment
   (vii) Insurance
   (viii) Other costs, charges or expenditure, viz. ...

Provided that if such information is contained in any packing list or other documentary evidence produced to the satisfaction of the proper officer it shall not be necessary to include such information.

(Substituted by Regulations 9th January, 1974.)

Declaration

47. In the case of imported goods liable to ad valorem duty there is to be provided with the invoice a declaration signed by the seller, or the owner as the case may be, in the following form:—

"(a) (i) The buyer named in this invoice has purchased the specified goods from the vendor named herein for the amounts stated and no further payment either direct or indirect other than the costs, charges and expenses specified has been or will be made by the buyer in respect of the goods.

(ii) The goods have not been sold to the importer but are to be imported for . . . . (please give details).

(b) The importer/buyer is:—

   (i) not associated in business with the seller in any way;
   (ii) a broker, agent, distributor or concessionaire for the seller/consignor;
   (iii) associated in business with the seller/consignor.

   (Delete part inapplicable)."

(Substituted by Regulations 9th January, 1974.)
48. If the Comptroller is satisfied in any special case or class of case that it is not possible for the importer to produce an invoice as prescribed in respect of imported goods or in any case in which he considers it necessary, he may examine the goods and assess the amount of duty leviable thereon. The amount of duty so assessed shall be deemed to be the proper duty payable and shall be paid together with all expenses connected with the examination of the goods.

(Substituted by Regulations 11th December, 1973.)

Missing goods

49.—(1) When any dutiable goods shown on the import manifest of any aircraft or ship are not produced or otherwise duly accounted for, to the proper officer, the master or agent of the aircraft or ship shall on demand being made in writing by the proper officer pay the duty on such goods within one month from the date of such demand.

(2) When any owner, operator or agent of an aircraft, vehicle or ship fails to produce goods which have been permitted to be transferred under the provisions of section 134 of the Act, the owner, operator or agent shall on demand being made in writing by the proper officer pay the duty on such missing goods within one month from the date of such demand.

(3) Should any goods on which duty has been paid under the provisions of paragraphs (1) or (2) be subsequently accounted for to the satisfaction of the proper officer within one year of the time of report of arrival of such goods into Fiji, the proper officer shall refund the duty paid on such goods.

Contents deficient or alleged misdescription or omission.

50.—(1) No refund of or exemption from duty shall be allowed unless any alleged shortage in a package has been verified by an officer prior to the removal of the package from the control of the Customs:

Provided that—

(a) if the proper officer receives from the owner of any package an allegation in writing within one month of such package being cleared that an error in packing has been made by the exporter thereof, the proper officer shall cause such package to be examined and if it is proved to his satisfaction that the error as alleged by the owner has occurred a refund or adjustment of the duty involved shall be made;

(b) if the proper officer reports that the goods in question cannot be identified no refund or adjustment shall be made.

(2) No refund of duty shall be allowed for any misdescription of goods or because of the omission in the invoice of any discount or other matter or thing which might have the effect of reducing the quantity or value of such goods for duty unless the proper officer receives from the owner of the goods a notification in writing of any alleged misdescription or omission within one month of such goods being cleared. The proper officer on receiving any such notification may cause the goods together with all evidence and particulars to be examined and if he is satisfied that a misdescription or omission has occurred as alleged, may allow an adjustment to be made in accordance with the provisions of section 63 of the Act.

(3) No claim for refund of duty on goods entered for trade, commerce or industry shall be made under this regulation if the amount involved is less than two dollars.
51.—(1) Any officer of Customs may refuse to allow the removal of any goods under the control of the Customs on the grounds that they are unfit for consumption, pending inspection by the Sanitary or Health Authority who may order the destruction or seizure and forfeiture of the goods.

(2) Whenever any goods under the control of the Customs are of a perishable nature or become offensive in any way and such goods are not entered and cleared by the owner thereof within such time as the proper officer may allow, such goods may be immediately destroyed or sold. The proceeds of sale of any goods sold under the provision of this paragraph may be applied as provided in section 69 of the Act.

(3) No person or body shall be entitled to claim compensation on account of any action taken in respect of any goods under the provisions of this regulation.

Forms of entry

52. Imported goods, other than goods in transit or for transhipment, shall be entered in whichever of the undermentioned forms is appropriate—

(a) Provisional (form C. 17).  

(b) Import (form C. 18).  

(c) Warehousing (form C. 19).  

(d) Perfecting (form C. 20).  

Comptroller may waive underpayments or disallow refund

53. The Comptroller may in his discretion waive collection of underpayments, or disallow refund of overpayments, of duty made in error, when the amount underpaid or overpaid does not exceed two dollars.

Calculation of values

54.—(1) Whenever, under the provisions of the Customs laws, it is necessary for an entry to be delivered to the Comptroller for the purpose of calculating the duty payable on any goods, the value of such goods shall be calculated to the nearest dollar so that any value being a part of one dollar being fifty cents or less shall be disregarded and any part of a dollar being in excess of fifty cents shall be deemed to be a complete dollar.

(2) For the purpose of assessing the amount of drawback of duty payable on any goods on which drawback is claimed, the value of such goods shall be calculated in accordance with the provisions of paragraph (1).

(Substituted by Regulations 18th December, 1968.)

Presentation and passing of entries

55.—(1) When more than one entry is presented at any Custom House for payment of duties and charges such entries must be accompanied by a schedule showing the amount of money due on each entry and the total amount tendered.

(2) The passing of an entry by the Comptroller shall be deemed not to be completed until such entry has been produced and signed by the Comptroller.

Abandoned goods and sweepings

56.—(1) Where an importer intends to abandon any goods for the duty thereon he shall so inform the Comptroller in writing without delay and give full particulars of the goods in question.
(2) All abandoned goods and any other goods for destruction or disposal shall be destroyed or disposed of in the presence of an officer of Customs at the expense of the owner of the goods. Any goods stored in a Bonded Warehouse and abandoned by the importer shall be removed by him at his expense to a Queen’s Warehouse or such other place as the Comptroller may direct.

(3) Any application made by the agent of an importing aircraft or ship for the delivery of “sweepings” or remnants of the cargo without the payment of duty will be granted only when duty has already been paid in full on all manifested consignments of which the “sweepings” or remnants are satisfactorily proved to be part.

PART 5—IMPORTATION

Privileged goods

57.—(1) For the purpose of these Regulations privileged goods, mean—
(a) goods for public exhibition, trial or entertainment;
(b) goods for alteration or repair;
(c) goods imported by bona fide tourists or temporary residents for their own use while in Fiji;
(d) goods of a type not normally used in Fiji which are imported solely for use in connexion with some particular project or on some particular occasion;
(e) travellers’ samples.

(2) The Comptroller may in his absolute discretion allow goods to be entered as privileged goods.

Application to import privileged goods

58. Any person desiring to import privileged goods shall, if required by the proper officer, make application in writing in form C. 21 to the proper officer at the port of importation giving such information as the proper officer may require.

(C. 21.)

Examination and marking of goods

59. Privileged goods shall be examined upon importation, warehousing or exportation and such identification marks shall be made thereon as shall be deemed necessary by the proper officer.

Deposit of duty, etc.

60. The proper officer may require security to be given for the payment of duty on privileged goods or may, in his discretion, require that the duty payable on such goods be deposited with him.

Time for re-exportation or warehousing of privileged goods

61.—(1) Privileged goods shall be returned to Customs control and warehoused in the Queen’s Warehouse or a bonded warehouse or shall be exported beyond the limits of Fiji within three months from the date of release from Customs control or within such further period not exceeding twelve months from the date of importation as the Comptroller in his absolute discretion may allow:
Provided that the Comptroller may waive the requirements of this paragraph on payment by the importer of the full amount of duty payable on the goods.

(2) Privileged goods when warehoused or exported shall be in the same condition as when imported, reasonable wear and tear excepted.

Refund of deposit, etc.

62.—(1) Any deposit paid in respect of privileged goods shall be refunded to the importer or the security shall be surrendered or cancelled when the privileged goods are warehoused or exported in accordance with the provisions of these Regulations.

(2) Should any breach of these Regulations occur the duty deposited shall be forfeited or the security accepted in respect of the privileged goods shall be enforced.

Goods by post for persons about to leave Fiji

63. Goods arriving by post or air freight for passengers departing on aircraft or ships about to leave Fiji may be placed on such aircraft or ships under bond under such conditions as the Comptroller may direct.

Re-exportation by post of goods under bond, etc.

64. Goods under bond or under drawback may, subject to the Post Office Regulations, be exported by post. The wrapper of all such goods shall be distinctly marked “under bond” or “under drawback”, as the case may be, and the goods shall not be delivered from a Post Office to any person within Fiji without authority first obtained from an officer.

Entries, etc. to be made

65. Entries and securities required for privileged goods or goods dealt with under the provisions of regulations 63 or 64 shall be in such form as the Comptroller may direct.

Firearms and ammunition

66.—(1) Every person importing firearms or ammunition in his baggage shall deliver the firearms or ammunition to the proper officer for detention until he receives the necessary permit to enable delivery to be taken of such firearms or ammunition. The proper officer shall issue to every such person a receipt for the firearms or ammunition left in his charge.

(2) Every person who contravenes any of the provisions of this regulation shall be guilty of an offence.

Unshipping and declarations

67.—(1) Passengers’ personal unmanifested baggage shall be unshipped from aircraft and ships only by authority, and shall be landed only at a place approved by a proper officer and shall not be removed from the place of examination except by authority.

(2) The personal unmanifested baggage of each passenger shall be landed immediately on the arrival of the aircraft or ship at the port of destination of that passenger and shall not be permitted to remain on board pending the convenience of the passenger.
(3) Each passenger arriving from a foreign port shall when required to do so make an oral declaration to the officer of the personal unmanifested baggage and goods in his possession:

Provided that should the proper officer consider it necessary he may require the passenger to make a written declaration in form C. 22. (C. 22.)

Baggage examination

68. An officer may refuse to attend to any person until the whole of such person’s baggage is presented to him in one place, or where the baggage belongs to more than one person, until all owners thereof attend him together.

PART 6—BONDED WAREHOUSES

Appointment bonded warehouses

69. Every application to the Comptroller for the approval of any building, enclosure or storage tank as a bonded warehouse shall be made in writing and shall give, in addition to the name and address of the applicant, the following particulars, namely:—

(a) the situation of the proposed warehouse;
(b) the description of the goods for which the warehouse is required;
(c) the dimensions of the proposed warehouse and the superficial area of storage space;
(d) whether the situation and construction of the proposed warehouse comply with the requirements of regulations 70, 71 and 72; and
(e) the largest quantity of goods likely to be stored in the warehouse at any one time.

Unsuitable premises

70.—(1) Premises situated in a private yard except under special circumstances shall not be accepted as suitable for bonded warehouses.

(2) Subject to paragraph (1), the doors of all warehouses must open into a street or public thoroughfare so as to be at all times accessible for the examination of the locks and fastenings without passing through other doors or gates.

Construction

71.—(1) Bonded warehouses shall be built of stone, brick or concrete, or of corrugated iron sheets on an iron or wooden frame on a stone or concrete foundation. The roof shall be of tiles, shingles or concrete and well pointed internally, or if made of corrugated iron, the plates shall be securely riveted to each other and to the side walls.

(2) Where goods are to be stored immediately under the roof, such roof if not made of corrugated iron or concrete shall be ceiled or boarded and the boards shall be either tongued and grooved in a satisfactory manner or secured by hoop irons.

(3) Windows shall be secured by iron bars at least one-quarter inch in diameter, and not more than four inches apart, fixed deeply in the concrete, brick or stonework. The proper officer may require that in addition windows shall have shutters with strong hinges and a crossbar.

(4) The entrances shall have strong doors so constructed that, when shut, such doors cannot be lifted off the hinges, and the doors shall have screw staples and
hasps (each screw to be secured by a nut and riveted on the inside to prevent the fastening being drawn), for securing them with crown locks.

**Adjoining premises**

72.—(1) Any room or place underneat h a warehouse shall either be a store under a Crown lock or shall be ceiled or boarded.

(2) Any place immediately adjoining a warehouse shall be separated therefrom by a permanent partition of such materials as the Comptroller may direct and any such place shall be opened for inspection on the demand of an officer.

**Locks**

73. Every bonded warehouse shall have two sets of padlocks, one provided by Government and the other by the warehouse keeper. The keys of the Crown locks shall be kept in the custody of the proper officer, and the others in the custody of the occupier of the warehouse.

**Duty paid goods not to remain in warehouse**

74.—(1) Duty-paid goods shall not be allowed to remain in a bonded warehouse.

(2) Goods on which no fiscal duty is payable shall not be stored in a bonded warehouse unless packed with goods liable to fiscal duty.

(Substituted by Regulations 11th December, 1973.)

**Entries for warehoused goods**

75. Warehoused goods shall be entered in whichever of the undermentioned form is appropriate—

(a) Home consumption (form C. 23). (C. 23.)

(b) Removal from warehouse to warehouse (form C. 24). (C. 24.)

(c) Exportation ex warehouse (form C. 25). (C. 25.)

(d) Rewarehousing (form C. 26). (C. 26.)

**Examination in the presence of an officer**

76.—(1) It shall not be lawful to open or examine any package in a bonded warehouse except with the authorization of the Comptroller and in the presence of an officer of Customs.

(2) No public sale shall take place in a bonded warehouse.

**Only approved goods in a warehouse**

77. The warehouse keeper shall not allow goods of a dangerous nature to be stored in a bonded warehouse which has been approved for general merchandise except with the authorization of the Comptroller, and when any bonded warehouse has been approved for the deposit of special goods, the occupier of such warehouse shall not allow any other goods to be deposited therein.

**Clearance of warehoused goods, minimum quantities**

78. The following are the minimum quantities of the classes of goods enumerated below which may be entered for warehousing or cleared from a warehouse on any one of the relevant forms of entry, namely:
Beer in bottle or can .......................... 5 cartons
Cigarettes, cigars or snuff .......................... 4.5 kg
Spirits in bottle:—
(a) Bitters, cordials or liqueurs .................. 1 case
(b) Other kinds .................................. 45 litres
Spirits in bulk .................................. 45 litres
Tobacco ........................................ 4.5 kg
Wine in bottle .................................. 9 litres
Wine in bulk .................................. 45 litres
Other goods ..................................... in such quantities
that the duty payable
thereon will be not
less than $6:

Provided that goods may be cleared for export for ships' stores, or otherwise,
in such quantities as the Comptroller may approve.
(Amended by Regulations 19th November, 1976.)

Landing account to be taken before removal to a warehouse

79.—(1) No goods entered to be warehoused shall be removed to a bonded
warehouse until the necessary account has been taken by an officer.
(2) All goods entered to be warehoused shall be removed by the owner
thereof by such routes, in such manner and within such time as the proper officer
may direct to the warehouse for which they were entered and shall be delivered into
the custody of the warehouse keeper:

Provided that, if the proper officer so requires, the owner shall first enter into
a bond for the due warehousing of the goods.

Delivery warrant

80. No goods shall be delivered from a bonded warehouse until the warehouse
keeper is in the possession of a written authority issued and duly signed by the
Comptroller.

Responsibility of occupier of warehouse

81. The warehouse keeper shall be responsible to the owner of any goods
deposited in his warehouse for the safe and proper delivery of those goods and any
delivery under the authority of a Customs delivery warrant or other Customs
document shall not in any way impose any liability upon Government.

Stores

82.—(1) Delivery of aircraft or ship's stores from a bonded warehouse shall be
effected within such time as shall allow of their actual shipment on board the
aircraft or ship concerned on the day of removal from the warehouse and between
0800 hours and 1700 hours or at such other time as may be approved by the
Comptroller.
(2) The stores shall be conveyed from the bonded warehouse straight to the
ship or aircraft, as the case may be, in a vehicle or boat licenced for such purpose by
the Comptroller.
83. Every application to the Comptroller for authorization to carry on operations on any goods in a bonded warehouse under the provisions of section 89 of the Act shall be in form C. 27. (C. 27.)

Owner to keep packages in repair

84. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

Goods refused for warehousing

85.—(1) If any goods entered to be warehoused are found by the officer examining them to be insecurely packed, he may refuse to permit such goods to be warehoused.

(2) Whenever in accordance with the provisions of the Act an officer refuses to permit any goods to be warehoused, the warehousing entry shall be deemed to be void, and the goods shall be deemed to be unentered. If such goods have been removed from a transit shed or a Customs area, they shall be returned thereto without delay by, or at the expense of, the owner, unless the proper officer allows them to be entered for home consumption forthwith.

(3) The owner shall be responsible for any loss or damage which may take place between the time the goods are removed from, to the time they are returned to, a transit shed or a customs area and examined by the proper officer.

Bonded warehouse fee

86.—(1) The licence fee payable for each bonded warehouse shall be a minimum of $200 per annum, but if the building or enclosure in respect of which such licence is issued is capable of containing more than fifty tonnes of goods, estimating one cubic metre of space to a tonne, but (except in the case of storage tanks) not more than three metres in height the amount to be paid for such licence shall increase at the rate of forty cents for every additional ton of storage space but shall not in any one case exceed $400 for the whole of one year. A licence shall expire on the 31st December in each year. Whenever any annual licence fee has not been paid by the 7th January in any year the Comptroller may refuse to allow any transactions to take place in the warehouse, enclosure or tank in respect of which the fee may be due, until such fee has been paid.

(Amended by Regulations 2nd December, 1975 and 19th November, 1976.)

(2) Where a licence for a bonded warehouse is issued under the provisions of section 82 of the Act during the second, third or fourth quarter of any year, the fee therefor shall be respectively three-quarters, one-half or one-quarter, of the full annual fee.

(3) A licence for a bonded warehouse shall be in form C. 28. (C. 28.)

Bonded warehouses to be numbered

87.—(1) Bonded warehouses shall be distinguished by numbers.

(2) The words “Customs Bonded Warehouse” and the number allocated to the warehouse shall be clearly marked on the principal entrance to the warehouse or elsewhere as the proper officer shall approve and such words and number shall be removed when a warehouse ceases to be licensed as a bonded warehouse.

(3) Any person who contravenes the provisions of this regulation shall be guilty of an offence.
PART 7—QUEEN'S WAREHOUSES

88.—(1) The rent chargeable in respect of goods deposited in any Queen's Warehouse under the provisions of section 70 of the Act shall be 20c per tonne or 1 cubic metre of part thereof, per day or part thereof.

(2) Where the rent calculated by weight differs from the rent calculated by measurement, the higher rent shall be charged.

(3) Measurement of a package shall be calculated by multiplying together the greatest length, width and depth of the package.

(4) For the purposes of this regulation “day” includes Sundays and public holidays.

(5) Goods removed to or stored at a Queen's Warehouse or place deemed to be a Queen's Warehouse under the provisions of section 69 of the Act shall be charged with rent as from the date the proper officer directs that such goods shall be so removed or stored. Goods deposited in a Queen's Warehouse under the provisions of section 70 of the Act shall be charged with rent from the date of passing of the relevant entry.

(Substituted by Regulations 19th November, 1976.)

89.—(1) Goods stored in a Queen's Warehouse or such other place as the proper officer may approve under the provisions of section 69 of the Act shall be charged with rent at the rates prescribed in regulation 88.

(2) If goods stored in a Queen's Warehouse or such other place as the proper officer may approve under the provisions of section 69 of the Act are not sold or otherwise disposed of under the provisions of that section, the proper officer shall not permit removal of such goods until it is shown to his satisfaction that all duties, expenses, rent, freight and other charges due in respect of the goods have been paid. (Regulation substituted by Regulations 19th November, 1976.)

90.—(1) When the owner of any goods is unable to produce immediately the proper documents required for perfect entry of the goods, the proper officer may permit such goods to be deposited in a Queen's Warehouse. In such cases the owner shall pass an entry as complete as possible for the removal of the goods to the Queen's Warehouse.

(2) Goods deposited under the provisions of this regulation may remain in the Queen's Warehouse for a period not exceeding twelve weeks from the date of the entry. If after the said period of twelve weeks perfect entry of the goods has not been made the Comptroller may sell the goods and the proceeds of sale shall be applied as provided in section 69 of the Act.

(3) Rent shall be charged for goods deposited in a Queen's Warehouse under the provisions of this regulation at the rates prescribed in regulation 88 and such rent shall be levied from the date of passing of the relevant entry.

91.—(1) All rents and charges on goods deposited, or deemed to be deposited, in a Queen's Warehouse shall be paid to the proper officer before the delivery of the goods.
(2) If the Comptroller is of the opinion that the strict enforcement of the regulations regarding the payment of rent on any goods would cause hardship owing to the nature of the goods or to any emergency or to the fact that the goods have been seized or detained or to any other exceptional cause, he may waive the whole or any part of the rent charges.

(3) The proper officer may for the purposes of examination or for any other reasonable cause require the removal of any goods to a Queen’s Warehouse at the expense of the owner of such goods. The owner of the goods shall comply with any such request without delay.

*Damaged packages to be repaired*

92.—(1) The external packing of any goods for storage in a Queen’s Warehouse must be in good condition; if damaged, the package shall be repaired and wired and sealed by the agents of the aircraft or ship from which the goods were landed before the package is removed to the warehouse. The proper officer may refuse to accept for storage, packages which in his opinion are not in good condition.

(2) Whenever goods are removed from a Queen’s Warehouse a receipt for the goods must be given to the proper officer by the importer or his agent.

PART 8—EXPORTATION AND CLEARANCE

*Certificate of clearance*

93. The certificate of clearance shall be in the form C. 29. *(C. 29.)*

*Entry outwards of ships*

94.—(1) The ship’s report outwards and the outward manifest shall be in the forms C. 30 and C. 31 respectively. *(C. 30), (C. 31.)*

(2) The master of any ship reporting outwards shall immediately on demand, if so required, present to the proper officer a list of passengers embarking in the form C. 10, and of stores shipped in form C. 11 together with such other documents or further particulars as the proper officer may require in connexion with the voyage on which the ship is about to embark.

*Entry outwards of aircraft*

95. The aircraft report outwards and the outward manifest shall be in the forms C. 5 and C. 6 respectively. The master of any aircraft reporting outwards shall immediately on demand, if required, present to the proper officer, a list of passengers embarking in the form C. 7, and a statement of stores shipped in form C. 8 together with such other documents or further particulars as the proper officer may require in connexion with the flight on which the aircraft is about to depart.

*Loading of cargo*

96. Except with the authorization of the Comptroller, outward cargo shall not be loaded on board any aircraft or ship while import cargo remains on board for discharge.
Entries for exportation

97.—(1) Goods for exportation shall be entered in form C. 32. (C. 32.)

(2) Entries shall contain such particulars of the goods entered for exportation as are required by the entry.

(3) The total number of packages shall be stated on every entry.

Fine for failure to pass export entry

98. Whenever the Comptroller has authorized goods to be shipped prior to the passing of a perfect entry in accordance with section 106 of the Act, such perfect entry shall be passed and all charges due thereon paid, by the exporter or owner of the goods so shipped within six days of the exporting aircraft or ship leaving Fiji. Should the required perfect entry not be passed within such period of six days or such further period as the Comptroller may allow, such exporter or owner shall pay the sum of twenty cents per entry for each day after the said period of six days or such further period as the Comptroller may allow, but subject to a maximum of $40.

Place of embarkation

99.—(1) No person shall embark on any aircraft or ship, except at the place appointed in accordance with the provisions of section 9 of the Act, nor in the case of a passenger, until permission to embark has been granted by the proper officer.

(2) The baggage of passengers of an aircraft or ship proceeding to a foreign port shall be loaded at such place as the proper officer may direct, and unless the officer otherwise allows, shall not be loaded until such baggage has been examined and passed for shipment.

(3) Any person who contravenes any of the provisions of this regulation shall be guilty of an offence.

Cargo landed in error

100. Where any goods have been unloaded in error, the master or agent of the aircraft or ship shall arrange for such goods to be re-loaded or immediately added to the inward report of the aircraft or ship.

PART 9—AIRCRAFT OR SHIP'S STORES

Aircraft and ship's stores and crew's declaration

101.—(1) The master of every aircraft arriving from a foreign port shall, but only if required by the proper officer, make a declaration in form C. 8 to the officer who boards the ship on arrival of all unconsumed stores of the aircraft as may be specified by the form. (C. 8.)

(2) The master of every ship arriving from a foreign port shall make a declaration in form C. 11, to the officer who boards the ship on arrival, of all unconsumed stores of the ship as may be specified by the form. (C. 11.)

(3) The term “stores” in these regulations includes unconsumed liquor, tobacco goods, provisions and other goods carried by an aircraft or ship for consumption by the master, passengers and crew.
Allowance for the master and crew

102. The master and the members of the crew may be allowed to retain for their own consumption on board a ship whilst in Fiji the following quantities of:

<table>
<thead>
<tr>
<th>Tobacco in any form</th>
<th>Portable Spirits</th>
<th>Wine or Beer (per day)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(per day)</td>
<td>(per day)</td>
<td></td>
</tr>
<tr>
<td>The master . . . . .</td>
<td>25 grams</td>
<td>1 litre</td>
</tr>
<tr>
<td>Officers . . . . .</td>
<td>25 grams</td>
<td>250 millilitres</td>
</tr>
<tr>
<td>Other members</td>
<td>25 grams</td>
<td>nil</td>
</tr>
<tr>
<td>of the crew . . . .</td>
<td>nil</td>
<td></td>
</tr>
</tbody>
</table>

or such quantities as the Comptroller in special circumstances may allow.

(Substituted by Regulations 19th November, 1976.)

Transfer of stores and bond

103.—(1) The master of an aircraft or ship desiring to transfer stores from one aircraft or ship to another shall make application to the proper officer in form C. 33 and a bond shall be given in form C. 34 before any such transfer takes place.

(C. 33.) (C. 34.)

(2) Any person who contravenes any of the provisions of this regulation shall be guilty of an offence.

Conditions of loading or transfer of stores

104. The loading or transfer of stores shall be subject to the observance by the applicant of any conditions imposed by the proper officer and shall not commence until the appropriate entry has been passed or appropriate application has been approved.

Production of stores before shipment

105.—(1) All stores shall be produced to the proper officer before being put on board an aircraft or ship, and upon being put on board (except in the case of men of war) shall not be taken into use without the express permission of the proper officer:

Provided that duty paid stores on which a drawback of customs duty or remission, refund or rebate of excise duty is not claimed, and stores which are not liable to duty may be taken into immediate use.

(2) Any person who contravenes any of the provisions of this regulation shall be guilty of an offence.

Shipment of stores from bond

106. Goods may be shipped from a bonded warehouse free of import duty as stores for the use of the master, crew and passengers of an outward bound aircraft or ship, provided that the following conditions are complied with, namely:

(a) that a requisition has been made by the master or agent in form C. 35;

(C. 35.)

(b) that a bond in form C. 34 has been given for the due exportation of the goods as stores under the provisions of section 119 of the Act;

(C. 34.)

(c) the export entry in form C. 25 has been passed for stores allowed on the requisition.

(C. 25.)
Restrictions as to quantity

107.—(1) Tobacco, wines and spirits may be shipped free of duty as stores in such quantities as will bring the quantity on board up to the maximum authorized for the voyage about to be undertaken.

(2) No limitation will be placed on the quantity of other goods delivered duty-free as stores from a bonded warehouse, unless the Comptroller has reason to believe that the goods are being exported as merchandise under the guise of ship’s stores.

Delivery of ship’s surplus stores and crew’s stores

108. Ship’s surplus stores and crew’s stores may, with the prior approval of the Comptroller, be delivered out of charge on the payment of the appropriate duty.

PART 10—DRAWBACK

When drawback is not payable

109. Drawback shall not be allowed on any goods—
(a) if such goods are prohibited by any law from being exported;
(b) unless perfect entry of the goods has been made and the relative invoice deposited with the proper officer;
(c) unless the person claiming drawback enters the goods for exportation in form C. 36 and establishes the claim to drawback by completion of the relevant certificate thereon prior to the passing of the entry; (C. 36.)
(d) unless the Comptroller is satisfied that they are being re-exported from Fiji for use for trade, commerce or industry;
(e) unless security by bond or in such other form as the proper officer may approve has been given that the goods shall be shipped and exported, or otherwise accounted for to the satisfaction of the proper officer;
(f) which are damaged or spoilt;
(g) which after importation, were used, save as otherwise provided in any regulations concerning drawback of duty on goods used in local manufacturing or production;
(h) unless such goods are produced to the proper officer for examination at the approved place of examination prior to exportation and also, if required by a proper officer, on board the aircraft or ship on which they are to be exported;
(i) unless such goods are conveyed directly and without delay from the place of examination to the aircraft or ship in which they are to be exported;

Provided that the proper officer may, in his discretion allow any goods to remain in official custody for a reasonable time at the risk and expense of the exporter in which case drawback shall not be allowed unless the goods are thereafter conveyed directly and without delay to such aircraft or ship;

(j) unless the proper officer certifies on the export entry that the goods have been exported;
(k) unless the person claiming drawback on the goods entered for
exportation produces, if required, within the time allowed by the
proper officer, a certificate in respect of the landing of such goods
from the competent authority at the port or place of discharge.

Rules for repacking of goods

110. The Comptroller may from time to time prescribe rules for the repacking
of goods to be cleared for drawback, and from time to time, by rules, may in his
discretion impose any conditions not incompatible with these Regulations with
respect to clearance and shipment of goods entered for drawback.

Charges for services of an officer during packing

111. There shall be paid to the proper officer before any goods are exported
on drawback a charge of two dollars per hour or part thereof during the time that
any officer shall be employed in superintending the packing or repacking of any
goods for export on drawback, together with any other expenses incurred by the
Customs in respect of such superintendence and packing as certified by the proper
officer. (Amended by Regulations 10th March, 1975.)

Packages to be secured and sealed

112. When the repacking of goods is completed, the packages shall be secured
by the exporter and sealed by an officer and shall be forthwith conveyed to the
place of shipment, there to be shipped under the immediate superintendence of the
proper officer, or, if not so forthwith conveyed and shipped, the packages shall be
removed at the risk and expense of the exporter to a Queen's Warehouse, or to
some other place of security approved by the proper officer.

Claims not recognized

113. No claim to the payment of drawback on any goods which have been re-
exported shall be recognized unless the goods have been examined by the proper
officer prior to shipment. In order to establish the identity of any goods re-exported
under drawback the exporter shall produce with the export entry, a copy of the
original import entry and invoice.

Application by exporter for drawback on goods

114. Every exporter or his agent claiming drawback shall, after the departure
of the exporting aircraft or ship, apply in form C. 37 for the drawback. (C. 37.)

Articles on which no drawback shall be allowed

115. Drawback shall not be allowed on the following articles:—
Cigars, cigarettes, jewellery, liqueurs, spirits and spirituous compounds,
tobacco, wines (in bulk) and cinematograph films for public exhibition except
films banned by the censors and not exhibited.

Drawback on goods used for manufacture in Fiji

116.—(1) Subject to the preceding provisions of this Part and to any other
regulations concerning drawback, on the export to any country of any of the goods
specified in the first column of the Schedule which have been manufactured or
produced within Fiji from any of the articles or materials specified in the second column of the Schedule, a drawback of the duty paid on such articles or materials shall be granted to the manufacturer or producer of such goods to the extent specified in the third column of the Schedule.

(2) The Minister may by notice in the Gazette add to, delete from or otherwise amend the Schedule in relation to goods manufactured or produced in Fiji in respect of which drawback is to be granted, the articles or materials on which drawback may be granted or as to the extent to which drawback is to be granted.

(3) Subject to such exceptions as the Comptroller may allow, every manufacturer or producer who intends to claim drawback under the provisions of paragraph (1) shall when entering articles or materials imported or removed from bond for the purpose of manufacture or production and export under drawback, make a declaration on the face of each copy of the relevant entry to the effect that the articles or materials or part of them are intended for manufacture or production and export under drawback.

(4) The officer to whom an entry is presented under the provisions of paragraph (3) may, if he considers it necessary, obtain a sample or samples of the articles or materials described in the entry, for retention with a copy of the entry.

(5) The Comptroller may, after consultation with any manufacturer or producer, determine the quantity of any article or material required for the purpose of manufacturing or producing any goods in respect of which drawback may be granted and, for the purpose of these Regulations, the quantity so determined shall be presumed, in the absence of evidence to the contrary, to have been consumed in the manufacture or production of such goods.

(6) Drawback under the provisions of this regulation shall not be allowed on any articles or materials used in manufacture or production unless such articles and materials were imported or removed from bond by or on behalf of the manufacturer or producer claiming the drawback.

(7) The Comptroller may require any manufacturer or producer of any goods upon which drawback is claimed under the provisions of this regulation to produce at the premises of such manufacturer or producer or such other place as he may require, all or any books of account or other documents of whatsoever nature relating to the manufacture of the goods on which drawback is claimed.

PART 11—TRANSHIPMENT

In bond

117. The entries for the transhipment of goods shall be made in forms C. 38 (Landing Sufferance) and C. 39 (Shipping Sufferance) and bond shall be given for the exportation in the same manner as for goods shipped for exportation from a bonded warehouse.

(C. 38), (C. 39)

PART 12—CARRIAGE OF GOODS COASTWISE

Transire

118. The proper officer may, if he sees fit, grant to the master or owner of any ship a general transire in the form C. 40 which shall empower such vessel to make
coasting voyages for any period not exceeding three months without requiring to
enter or clear at a port:

Provided that the holding of such transire shall not relieve such master or
owner from any liability or responsibility cast upon him by any law or regulation for
the time being in force, and that such transire may, for good cause shown, be
peremptorily withdrawn by such proper officer at his discretion.

PART 13—AGENTS

Licence

119. (1) The licence to be issued to a customs agent under the provisions of
section 137 of the Act shall be in the form C. 41.

(2) The licence fee, payable by a customs agent shall be $50 per annum and
the licence shall expire on the 31st December of the year of issue; whenever any
annual licence fee has not been paid by the 7th January the Comptroller may refuse
to allow any Customs transactions or business to be carried out by the agent until
such fee is paid. (Amended by Regulations 2nd December, 1975.)

PART 14—SAMPLES

Samples

120. (1) Samples of goods under the control of the Customs may be taken in
small quantities by the importer without entry on an application in writing being
made to the Comptroller.

(2) Any such application shall specify the name and date of the report of the
importing aircraft or ship, the date of warehousing (if warehoused), and the marks
and numbers of the packages from which the samples are required, and an
undertaking to pay the duty on the samples when perfect entries are passed for the
consignment.

Samples for official purposes

121. Where samples of goods are taken by an officer in accordance with the
provisions of the Act or these Regulations, such samples shall, as far as possible,
be returned to the importer if claimed within one week after the passing of the
perfect entry for the goods. Any samples not so claimed shall be disposed of in such
manner as the Comptroller may deem fit.

PART 15—MISCELLANEOUS

Customs carriers

122. The Comptroller may, upon written application, grant a licence to any
person approved by him to act as a customs carrier, whether by water within the
limits of a port or by land and any such licence may be revoked by the Comptroller
by order in writing at any time.
123. Before any customs carrier's licence is granted, the person applying for the licence shall, when the Comptroller so requires, give security to the satisfaction of the Comptroller in form.

124. Customs carrier's licences may be issued by the Comptroller in form C. 43. Such licences shall expire on the 31st day of December of the year of issue unless previously revoked. One licence may be issued in respect of all vehicles or boats owned by any one person.

125. No vehicle or boat shall be used by any customs carrier in the carriage of goods subject to the control of the Customs, unless the licensee's name and the letters "H.M.C." are painted thereon to the satisfaction of the Comptroller together with a number for each individual vehicle or boat, as may be specified by the proper officer.

126. The conditions of a customs carrier's licence shall be as follows:—
   
   (a) the licensee shall not use a vehicle or boat in contravention of any law relating to Customs;
   
   (b) when the vehicle or boat is being used in the conveyance of goods subject to the control of the Customs, the driver or operator shall proceed to his destination, as quickly and directly as possible, and shall hand over the goods to the proper officer together with any customs documents handed to him in connexion therewith;
   
   (c) the proper officer may, should he deem it necessary, give directions as the route to be followed by any licensed vehicle or boat conveying goods under the control of the Customs. Any licensed carrier who fails without just cause to carry out any such directions given by the proper officer shall be guilty of an offence;
   
   (d) the licensee shall be responsible for the duty, if any, on any deficiency between the quantity of goods loaded on, and that delivered from the vehicle or boat;
   
   (e) all entrances to the hold of a licensed Customs carrier's boat shall be capable of being firmly secured, and locks and fittings approved by the proper officer shall be supplied and fitted to such boat at the expense of the licensee.

127. If any licensee sells or loses his vehicle or boat, or if such vehicle or boat is rendered unfit for the purpose for which it is licensed, the licence shall be returned to the proper officer and shall be revoked if it is for the vehicle or boat only, or amended to exclude that vehicle or boat if more than one vehicle or boat is included in the licence.

128. A refund of duty shall be allowed to the seller of any goods (other than food, drink, tobacco or goods intended for resale) imported into Fiji which are
purchased in Fiji by the Government of the United Kingdom or of any
Commonwealth country for use within Fiji in the construction, maintenance or
operation of any civil airport, meteorological station, direction finding station,
wireless station or installation of the armed forces of the Crown:
Provided that no refund shall be allowed—
(a) in respect of any article on which the duty paid amounts to less than $10;
and
(b) unless the claim for refund is made within one year of the date of
importation of the goods.

Application for refund

129. An application for refund of duty under regulation 128 shall be in form C.
44 and shall be certified—

(a) by a responsible officer of the Government purchasing the goods that
such goods were purchased in Fiji for one or other of the purposes
aforesaid, which purpose shall be specified in the certificate; and
(b) by the seller or his agent that the amount of duty in respect of which
refund is claimed was not included in computing the purchase price
charged to the Government purchasing the goods.

Sale of goods on which refund allowed

130.—(1) Where any goods upon which a refund of duty has been allowed
under the provisions of regulation 129 are at any time within five years of the
refund being made thereafter sold or agreed to be sold to any person not entitled to
benefit by such refund of duty, such goods shall thereupon be deemed dutiable
goods and the person purchasing the goods whether on behalf of himself or of
another shall before taking possession of the goods pay to the proper officer the full
amount of duty payable on such goods.

(2) Any person who takes possession of or removes or causes to be removed
any such goods before the full amount of duty payable thereon in accordance with
the provisions of paragraph (1) has been paid, shall be guilty of an offence.

Methylated spirits

131. The importer of any spirit purporting to be methylated spirit or in respect
of which the rate of duty charged for methylated spirit is sought to be paid shall,
unless he produces to the proper officer on demand a certificate signed by an officer
of Customs in the country from which such spirit has been exported to the effect
that such spirit has been denatured to the standard prescribed, be required at his
own expense to have such spirit denatured as provided in regulation 132.

Standard of denaturation

132. The prescribed standard of denaturation in relation to methylated spirits
shall be that the spirit before methylation shall contain not less than 94-09% by
volume of alcohol and shall be methylated by the addition of either—

(a) one-fifth per cent of wood naphtha, one-half per cent of pyridine, and
one-half per cent of one of the following:—
petrol, gasoline, petroleum benzine, petroleum naphtha, coal tar
naphtha or shale naphtha; or
(b) one-fifth per cent of wood naphtha, one-quarter per cent pyridine, two
to twenty per cent of benzine, and one-quarter per cent of a solution
of aniline violet or blue dye; or
(c) one-quarter per cent of methanol, one-eighth per cent of pyridine and
one per cent of petroleum; or
(d) 6·6 parts per million (W/W) Bitrex (denatonium benzoate)
0·25% (W/W) methyl isobutyl ketone
1·6 part per million (W/W) fluorescein.
(Regulation amended by Regulations 19th August, 1974, 8th March, 1976,
and 19th November, 1976.)

Standard for motor fuel

133. The prescribed standard of denaturation for use as motor fuel shall be
that the spirits before methylation shall contain not less than 94·09% by volume of
alcohol and shall be methylated by the addition of one-fifth per cent of wood
naphtha, half per cent pyridine and not less than two per cent of one of the
following:—
petrol, gasoline, petroleum benzine, petroleum naphtha, coal tar naphtha, shal
naphtha, benzole, sulphuric ether or the like substances.

Persons authorized to denature spirits

134.—(1) The Comptroller or any person appointed in writing by him may
denature any spirit imported into Fiji purporting to be methylated spirit or in
respect of which the rate of duty charged for methylated spirit is sought to be paid.
(2) Any person other than the Comptroller or a person appointed in writing
by him who denatures any such spirit as aforesaid shall be guilty of an offence and
liable to a fine of $20.

Fees for documents, etc.

135. The following documents or copies may be issued by Customs upon
payment of the aforesaid fees:—

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified copy of any document (for each 100 words or part thereof)</td>
<td>0·80</td>
</tr>
<tr>
<td>Landing certificate, for each original bill of entry on which goods are entered</td>
<td>0·80</td>
</tr>
<tr>
<td>Certificate of examination and verification of the contents of packages, per package</td>
<td>0·80</td>
</tr>
<tr>
<td>Certificate of weight for each consignment</td>
<td>0·80</td>
</tr>
<tr>
<td>Any other certificate issued by the Customs</td>
<td>0·80</td>
</tr>
</tbody>
</table>

Provided that the Comptroller may, in his discretion, remit any such fees
together. (Substituted by Regulations 10th March, 1975.)

Power of Customs and police officers

136.—(1) Any officer of Customs, the harbour master or any police officer
may direct any person to refrain from entering any Customs area or part thereof, or
direct any such person on any part of such customs area to another part of such
area or to leave such area and any person shall forthwith comply with such
direction.
(2) In the event of non-compliance with such direction the officer of Customs, the harbour master or police officer may, with force if need be, remove such person and such person shall be guilty of an offence.

Closing of customs areas

137.—(1) The proper officer or the harbour master shall have power to close any customs area or any part thereof temporarily and no person shall enter any area or part thereof so closed without the permission of the proper officer or the harbour master.

(2) Any person contravening the provisions of this regulation shall be guilty of an offence.

Landing and embarkation of passengers

138.—(1) No person shall embark on, or land from, any aircraft or ship except at places appointed under the provisions of paragraph (d) of section 9 of the Act:

Provided that the Comptroller may, in his discretion, waive the provisions of this paragraph.

(2) Any person who contravenes the provisions of this regulation shall be guilty of an offence.

Smoking etc., in customs areas

139.—(1) The Comptroller may prohibit smoking, the lighting of fires or the use of naked lights in any part of a customs area.

(2) Any person who, when a prohibition under the provisions of paragraph (1) is in force in any part of a customs area, smokes, lights a fire or uses a naked light in such part of a customs area shall be guilty of an offence.

Sale prohibited in customs area, and goods to be advertised before sale

140.—(1) Except with the authorization of the Comptroller no goods shall be exposed or offered for sale in any customs area.

(2) Abandoned goods or goods which may be sold under the provisions of section 59 of the Act or regulation 51 may be sold by the Comptroller at any time by private treaty or, when he deems it to be practicable, by public auction.

(3) All other goods which may be sold under the provisions of the Act shall be sold by public auction after two weeks notice of sale has been given in the Gazette:

Provided that living creatures and goods of a perishable nature may be sold by the Comptroller at any time by private treaty.

(4) If any goods liable to be sold cannot be sold for a sufficient sum to cover the duty and other charges due on them, such goods may be destroyed or otherwise disposed of as the Comptroller may direct.

(5) Goods advertised for sale by public auction in the Gazette may in exceptional circumstances, at the sole discretion of the Comptroller, be withdrawn from sale if he receives a written notice from the owner of the goods requesting withdrawal not less than forty-eight hours before the sale is due to take place. The owner of any goods withdrawn from sale under this regulation shall pay all duties and charges due on such goods and remove them from Customs control within forty-eight hours from the day on which they were to be sold.

(6) The purchaser of any goods at a Customs sale shall pay the purchase price and remove the goods from Customs control within forty-eight hours of the time and date of sale.
Damage to buildings, etc., in customs areas, Queen's Warehouses, etc.

141. Any person causing any damage to any building, installation or equipment in any customs area, Queen's Warehouse or customs establishment shall pay the cost of such damage and in the case of any such damage being caused maliciously, such person shall be guilty of an offence.

Porters, watchmen, etc.

142. The Comptroller may make rules governing the employment of watchmen or porters in any customs area.

Vehicles in customs area

143.—(1) The Comptroller may at any time prohibit the entry of any vehicle into a customs area and any officer, the harbour master or police officer may direct the person in charge of any vehicle to remove such vehicle from a customs area.

(2) Any person in charge of any vehicle who contravenes any direction given by an officer, the harbour master or a police officer under the provisions of this regulation, shall be guilty of an offence.

Ships not to be berthed without permission of customs

144. The master of any ship arriving from parts beyond the seas shall not bring the ship alongside any wharf or landing place without the permission of the proper officer.

Unauthorized persons not to board ships

145. Subject to the provisions of section 16 of the Act, no person shall without the permission of an officer, board or leave any ship arriving from parts beyond the seas until the ship has, with the permission of such officer, come alongside a wharf or landing place, or until the expiry of such further time as may be required by the officer for the inspection and examination of the passengers and crew.

Sorting, packing, removal, etc.

146. No person shall carry out any sorting, packing, removal or other such operation in respect of goods under Customs control without the prior permission of the proper officer.

Deposit of goods

147.—(1) No person shall deposit any goods in any customs area unless authorized to do so by the proper officer.

(2) Any person contravening the provisions of this regulation shall be guilty of an offence.

Removal of dangerous goods deposited or landed in customs areas

148. All goods of a dangerous or inflammable character shall, on the authority or at the direction of the proper officer to that effect being given, be removed by the owner thereof immediately after having been deposited or landed within a customs area and, if the owner fails so to do, he shall be guilty of an offence and shall be held responsible for any accident, damage or loss that may result from his failure so to remove such goods.
149.—(1) Whenever the proper officer, harbour master or any police officer may consider that any person in any customs area, Queen’s Warehouse or other customs establishment is not engaged in any legitimate business connected with Customs, port or marine matters he may interrogate such person and if not satisfied with any explanation given by such person concerning his presence, he may direct that person to leave the customs area, Queen’s Warehouse or other customs establishment.

(2) Should such person fail to comply promptly with any such direction given by the proper officer, harbour master or police officer he shall be guilty of an offence.

Entrances and exits

150. All vehicles, other traffic and pedestrians shall enter and leave any Customs area through such gates and entrances and exits as the proper officer may direct and any person failing to comply with any such directions shall be guilty of an offence.

Goods delivered from customs areas and from Customs control

151.—(1) All goods removed from customs areas or from Customs control shall be accompanied by a permit or pass in such form as the Comptroller may direct. The permit or pass shall be delivered to the officer of Customs on duty at places of exit.

(2) Any person contravening the provisions of this regulation shall be guilty of an offence. (Inserted by Regulations 8th July, 1975.)

Storage of inter-island goods

152. Goods landed from or intended to be loaded into an inter-island vessel may only be stored in a transit shed or Customs area with the prior approval of the proper officer.

Production of invoice, declaration of value and further particulars may be required

153. The Comptroller may require the importer of any goods of a value exceeding $100 to produce, at the time of making entry, the invoice relating to the goods together with a declaration of value, duly completed, regarding such goods in the form C. 45 and to furnish, in such manner as the Comptroller may require, such further particulars as the Comptroller may deem necessary for a correct valuation of the goods.

Production of books of account and other documents

154. The Comptroller may require the owner or any person concerned with the importation of any goods liable to duty ad valorem to produce at that person’s premises, or at such other place as he may require, all or any books of account or other documents of whatsoever nature relating to the purchase, importation or sale of the goods.

Forms

155. All persons doing business with the Customs which necessitates the use of any form which is prescribed or required under the provision of any law relating to the Customs shall provide the necessary forms at his own expense.
156. Any person guilty of an offence against these Regulations for which no specific penalty is provided shall be liable to a fine not exceeding $100, and the goods, if any, the subject matter of the offence shall be liable to forfeiture.

**SCHEDULE**

<table>
<thead>
<tr>
<th>Goods manufactured or processed in Fiji</th>
<th>Materials and requisites in respect of which drawback is allowed</th>
<th>Extent of drawback</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biscuits</td>
<td>Flour</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Leather, plastic and rubber in sheet or plates</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Thongs of plastic or rubber for sandals</td>
<td></td>
</tr>
<tr>
<td>Footwear</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture</td>
<td>Castors</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Cushions of plastic or of rubber</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Metal tubing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Plastic or rubber crumbs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Plastic and rubber foam</td>
<td></td>
</tr>
<tr>
<td></td>
<td>sheet</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Plastic laminated sheet</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Plywood, pulpboard, fibreboard chipboard, and particleboard</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tilt mechanisms</td>
<td></td>
</tr>
<tr>
<td></td>
<td>complete</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Upholstery fabric</td>
<td></td>
</tr>
<tr>
<td>Garments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufactures of textile materials</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fabrics</td>
<td>The whole duty</td>
</tr>
<tr>
<td>Manufactures of metal</td>
<td>Fabrics</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Iron and steel</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Non-ferrous metals</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>Chassis complete</td>
<td>The whole duty</td>
</tr>
<tr>
<td>Paint and thinners</td>
<td>Additives (excluding solvents and driers)</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Film formers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fillers and extenders</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pigments and dyes (including pre-dispersed pigments)</td>
<td></td>
</tr>
<tr>
<td>Soap</td>
<td>Caustic potash</td>
<td>The whole duty</td>
</tr>
<tr>
<td></td>
<td>Natural resins</td>
<td></td>
</tr>
</tbody>
</table>
REGULATION 110—CUSTOMS (REPACKING FOR DRAWBACK) RULES

Rules 18th September, 1968

Made by the Comptroller

Short title

1. These Rules may be cited as the Customs (Repacking for Drawback) Rules.

Documents

2. The owner of any goods intended to be cleared for drawback shall submit an export notice of claim for drawback entered in form C. 36 to the proper officer together with the following documents:—
   (a) the export invoice relating to the goods;
   (b) a working slip;
   (c) a copy of the relevant import entry on which the goods being exported were originally imported into Fiji together with a copy of the invoice tendered with such entry when such goods were entered for importation; and
   (d) an export licence where applicable.

Packaging

3.—(1) Goods upon which drawback is not claimed shall not be packed with goods exported on drawback.
   (2) All external packages shall to the satisfaction of the proper officer be of sound condition and clearly and permanently marked “EXPORTED UNDER DRAWBACK”.

Delivery of goods for shipment and examination

4.—(1) Subject to such exceptions as the Comptroller may allow—
   (a) goods shall be delivered to the place of loading for export not less than one and not more than four working days prior to the advertised time of departure of the ship on which the goods are to be exported; and
   (b) notice of not less than one working day shall be given to the proper officer for the purpose of obtaining the attendance of an officer for examination of the goods at the time of delivery for shipment.
   (2) The place and time of examination shall be determined by the proper officer.

Repackaging of goods

5. The repacking of goods shall be performed in such manner as to enable the goods to be clearly identified against the drawback entry, the export invoice and the invoices and other documents relevant to the importation of such goods into Fiji.

Identification of goods

6. Where sizes, brands, trade marks, reference numbers, colours, patterns, country of manufacture or origin or other distinctive details form identification of the repacked goods in the normal course of trade, the goods shall bear such details as are necessary to establish clear identification of such goods against the same
details quoted on invoices or other documents relevant to the importation of such goods into Fiji.

Unidentifiable goods

7. Goods shall be deemed to be not identifiable for the purposes of these Rules—
   (a) where they are received in Fiji in mixed lots;
   (b) where identification details shown on goods are not shown on invoices or other documents relevant to the importation of such goods into Fiji or where identification details are shown on such invoices and other documents but not on the goods.

SECTION 218—CUSTOMS (COURT OF REVIEW) RULES

Made by the Chief Justice

Rules 10th Jan. 1969

Short title

1. These Rules may be cited as the Customs (Court of Review) Rules.

Interpretation

2. In these Rules, unless the context otherwise requires—
   "Court" means the Court of Review as for the time being constituted under section 217 of the Act;
   "Registrar" means the Registrar of the Court.

Registrar of the Court

3. The Chief Registrar of the Supreme Court shall be the Registrar of the Court.

Office of the Court

4. The office of the Court shall be at the Supreme Court Registry at Suva.

Place of sittings

5. The Court may sit for the hearing of an appeal, or for the hearing of any interlocutory application incidental to an appeal, at any place within Fiji which the Court from time to time or at any time may deem convenient for the sitting.

Notice of appeal

6.—(1) Every appeal to the Court shall be brought by notice of motion (in these Rules referred to as "the notice of appeal") in the form appearing in the First Schedule.
   (2) The notice of appeal shall state clearly and concisely the grounds of the appeal. The notice shall be signed by the appellant or his agent or barrister and solicitor and shall state therein an address for service in Fiji to or at which notices, process, and other documents and written communications relating to the appeal may be sent by registered post or left for the appellant. Service by post or delivery as aforesaid shall be deemed to be good service on the appellant.
(3) The original notice of appeal and one copy thereof shall be filed in the office of the Court within the time permitted by subsection (2) of section 57 of the Act as that within which the appellant may enter an appeal to the Court.

(4) The appellant shall cause a copy of the notice of appeal to be served upon the Comptroller at his office at Suva, either personally or by registered post, within the time referred to in paragraph (3).

Entry of appeal and direction for hearing

7.—(1) Upon the filing of the notice of appeal, the Registrar shall cause the appeal to be entered in the books of the Court and shall obtain a direction by the Court as to the day, time and place to be appointed for the hearing of the appeal.

(2) Unless, on the application of the appellant, it is otherwise directed, the place of the hearing of the appeal shall be at Suva. An appellant may apply at any time to the Court for a direction that the appeal be entered for hearing at any place other than at Suva or, if the appeal has been entered for hearing at Suva, to change the place of hearing. Any such application may be made by motion on not less than four days' notice to the Comptroller.

Notice of hearing of appeal

8. The Registrar shall give not less than one month's notice in writing (in these Rules referred to as "the notice of hearing") to the appellant and to the Comptroller, of the day, time and place appointed for the hearing of the appeal.

Service

9. Service of the notice of hearing on the Comptroller may be effected by sending a copy of the notice by registered post to him at his office at Suva, or by leaving a copy of the notice at that office. Service on the appellant may be effected in accordance with the provisions of paragraph (2) of rule 6.

Amendment of notice of appeal

10. A notice of appeal may be amended at any time by or with the leave of the Court on such terms and conditions as the Court may think just.

Attendance of witness under subpoena

11. At the request of the appellant or the Comptroller or by the direction of the Court itself, a subpoena may be issued requiring any person to attend to give evidence or to produce documents in connexion with the appeal.

Hearing of appeal

12.—(1) Subject to the provisions of section 221 of the Act, on the day fixed for the hearing of the appeal or on any other day to which the hearing may be adjourned, the appellant, or his agent or his barrister and solicitor, shall be heard in support of the appeal.

(2) The Court shall then, if it does not dismiss the appeal at once, hear the Comptroller or his officer or barrister and solicitor, and in such case the appellant shall have the right of reply.

(3) Subject to the provisions of the Act or of these Rules, the ordinary practice and the Rules of the Supreme Court shall apply, with the necessary modifications, in relation to an appeal under these Rules.
13.—(1) The fee set out in the Second Schedule shall be charged and paid in respect of the matter therein specified.

(2) The fees to be charged and paid in respect of matters not specified in the said Schedule shall be the fees payable in respect of similar matters in civil proceedings in the Supreme Court.

(3) No fees shall be charged to or be payable by the Comptroller in relation to any act, application or proceeding by him in relation to an appeal.

Costs

14.—(1) Subject to the provisions of section 222 of the Act, the costs of and incidental to an appeal shall be in the discretion of the Court but, unless the Court in any particular case for good reason shall think fit otherwise to order, barristers' and solicitors' costs shall not exceed the maximum allowances prescribed by the scale of costs set out in the Appendix 4 to the Rules of the Supreme Court.

(2) When the Court directs that the costs, or any part of the costs, of an appeal be paid by the appellant or by the Crown, the Court may specify the amount of such costs to be paid or may direct that the costs be taxed by the Registrar.

(3) The Court may allow as costs of an appeal the allowances and expenses of witnesses attending the hearing of the appeal in accordance with the Rules for the time being in force in the Supreme Court of Fiji in relation to allowances and expenses of witnesses attending at trials before the Supreme Court, and for that purpose any reference in such Rules to the Chief Registrar of the Supreme Court shall be deemed to be a reference to the Registrar of the Court of Review.

(4) The Court may allow such other necessary costs or allowances as may seem to the Court to be fair and reasonable.

FIRST SCHEDULE
(RULE 6 (1))

CUSTOMS ACT

In the matter of an appeal to the Court of Review by the Appellant.

WHEREAS the Comptroller of Customs and Excise decided that—

(summarise the decision which is disputed)

and, consequent upon that decision, demanded the payment of the sum of as duty, which sum the appellant has on (date) paid under protest;

TAKE NOTICE that the Court of Review will be moved that the said decision of the Comptroller be revised or set aside and that the Crown do pay to the appellant the costs of this appeal;
AND FURTHER take notice that the grounds of this appeal are as follows:—

[set out clearly and concisely the grounds of appeal]

Dated this day of , 196
(Signature of appellant, or his agent, or barrister and solicitor)
Address for service:

To the Comptroller of Customs and Excise, Suva.

SECOND SCHEDULE
(RULE 13)

FEE

On filing notice of appeal and copy .............................................. $10

SECTION 156—COMPTROLLER’S DIRECTIONS—BAGGAGE EXAMINATION—PASSENGERS ENTERING—SELF SELECTION

At such places as a notice headed “HOW TO GO THROUGH CUSTOMS” shall be displayed, the declaration required by section 156 of the Act to be made by any person entering Fiji shall be made orally to the proper officer in the channel indicated in accordance with such notice.

SECTION 156—COMPTROLLER’S DIRECTIONS—BAGGAGE EXAMINATION—PASSENGERS ENTERING—GENERAL

1. Save as the Comptroller may otherwise allow—
   (a) the baggage of every person entering Fiji by aircraft or ship and any article contained in that baggage or carried with that person shall, immediately after unloading, be moved by that person or his agent from the place of unloading in the customs airport or port in which it was imported to the baggage examination place at that customs airport or port;
   (b) the baggage of every person entering Fiji by aircraft or ship and any article contained in that baggage or carried with that person shall be examined and cleared at the baggage examination place at the customs airport or port at which that person enters; and
   (c) at any place for which no other direction has been made pursuant to section 156 of the Act, the declaration required by section 156 to be made by any person entering Fiji shall be made orally to the proper officer at the baggage examination place there.

2. These Directions shall not apply to any member of the paid crew of any ship or aircraft.
DELEGATION OF COMPTROLLER'S POWERS TO COMPOUND OFFENCES

Made by the Governor

All the powers of the Comptroller under the provisions of section 215 have been delegated—

(a) to the Deputy Comptroller of Customs and Excise;
(b) to the Assistant Comptroller of Customs (Valuation):
   Provided that any sum ordered by him to be paid shall not exceed three times the duty paid value of the goods involved or $200 whichever is the less; and
(c) to Senior Collectors and Collectors of Customs:
   Provided that any sum ordered by them to be paid shall not exceed three times the duty paid value of the goods involved or $100 whichever is the less.

SECTION 50—CUSTOMS (PROHIBITED IMPORTS) ORDER

Orders 28th May, 1975, 14th Nov., 1975, 5th Aug.,
1976, 27th Aug., 1976, 19th Nov., 1976, 10th March,
1977, 12th April, 1977, 5th July, 1977, 1st Dec.,

Made by the Minister

Short title

1. This Order may be cited as the Customs (Prohibited Imports) Order.

Provisions of this Order to be in addition to other lawful requirements

2.—(1) The provisions of this Order are in addition to, and not in substitution for, the provisions of any other written law relating to the importation of goods into Fiji.

   (2) The grant of any licence under this Order to import goods into Fiji or the exemption of goods from the application of this Order shall not absolve any person from the obligation to comply with any other written law relating to the importation of those goods.

Goods absolutely prohibited

3. The importation into Fiji of the goods specified in the First Schedule is prohibited absolutely.

Goods which may be imported only on conditions, etc.

4. The importation into Fiji of the goods specified in the second column of the Second Schedule is prohibited unless the conditions, restrictions or requirements specified in the third column of that Schedule opposite to the description of the goods are complied with.
5.—(1) The importation into Fiji of the goods specified in the Third Schedule is prohibited unless—
   (a) a licence to import the goods, issued by the Minister under this Order, is in force; and
   (b) any conditions and restrictions to which the licence is subject are complied with.

(2) The Minister may grant a licence in respect of the goods specified in the Third Schedule subject to specific conditions, restrictions or requirements, which must be complied with either before or after the importation of the goods in respect of which the licence is granted, as are specified in the licence.

(3) After the grant of any licence under this Order, the Minister may at any time, and without assigning any reason, by notice in writing served on the licensees—
   (a) where the licence was granted subject to any conditions, restrictions or requirements, vary or add to any or all of such conditions, restrictions or requirements; or
   (b) where the licence was granted without being subject to any conditions, restrictions or requirements, direct that the licence shall in future be subject to specified conditions, restrictions or requirements, and the conditions, restrictions, or requirements as so altered or directed shall thereafter be conditions, restrictions or requirements to which the licence is subject.

(4) The Minister may at any time, without notice or without assigning any reason therefor, revoke any licence issued under this Order.

6. The importation into Fiji of the goods specified in the Fourth Schedule is prohibited except and in accordance with the terms and conditions of a licence granted by the Permanent Secretary for Commerce and Industry.

Exemptions

7. Notwithstanding the provisions of paragraphs 5 and 6 a licence shall not be required for the importation of any of the following goods or articles from any country:—
   (a) goods or articles which are entered out through the Customs Department for repair or as samples, when the same articles are re-imported;
   (b) goods or articles which are entered out through the Customs Department by residents of Fiji for their own personal use while they are absent from Fiji, when the same articles are re-imported;
   (c) goods or articles for the personal use of the addressee or importer to a value not exceeding $10 in any one parcel or consignment and which are not for sale or otherwise to be used commercially:
      Provided that the Comptroller, may, at his absolute discretion, determine that more than one parcel or consignment addressed to the same addressee may be treated as a single parcel or consignment for the purposes of this sub-paragraph;
   (d) personal and household effects as defined in Codes 221 and 222 of Part 3 of the First Schedule to the Customs Tariff Act. (Cap. 197.)
8. The importation into Fiji of the goods specified in the third column of the
Fifth Schedule is prohibited under the provisions of the law specified in the second
column of that Schedule opposite to the description of such goods.

Licences eec. not transferable

9. No licence or permit issued under any of the provisions of this Order shall
be transferred.

FIRST SCHEDULE

Goods the importation of which is prohibited absolutely.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Goods</th>
</tr>
</thead>
</table>
| 1        | All goods having thereon or on the cover thereof any words, marks or
designs of a seditious nature, or of a nature calculated in the opinion
of the Minister to disturb the peace and order of Fiji. |
| 2        | Arms or military equipment intended for transhipment to the Republic of
South Africa. |
| 3        | Counterfeit coin, imitation or counterfeit bank notes. |
| 4        | Dangerous Drugs—
Raw Opium
Any seed of the Opium poppy or any portion of the plant.
Indian Hemp (Cannabis Sativa or Cannabis Indica).
Any resin obtained from Indian Hemp and preparation of which such
resins form the base.
Any seed of Indian Hemp or any portion of the plant.
Coca leaf.
Any seed of Coca leaf or any portion of the plant.
Prepared Opium.
Opium pipes or other utensils for use in connection with the smoking
of Opium or any utensil for use in connection with the preparation
of Opium for consumption.
Lysergide (N, N. Diethyl-lysergamide);
Mescaline (3, 4, 5—trimethyloxy—phenethylamine);
Peyotl (namely, any part of the plant of the species “Laphophora
williamsii or Laphophora lewinii”); |
| 5        | Goods which in the opinion of the Minister are of a dangerous character
and a menace to the community, including—
Daggers
Electronic shock sticks
Flick Knives
Gravity Knives
Knuckle dusters
Sword Sticks |
6 Indecent or obscene prints, books, cards, photographs, films, casts, figures, pictures, lithographic or other engravings or any other indecent or obscene articles.
7 Machines for playing a game of chance, being a game which requires no action by any player other than the activation or manipulation of the machine.
8 Manufactured fire-works containing potassium chlorate or other chlorates in admixture with sulphur or any sulphides, phosphorus or aluminium powder with or without the addition of any other substance.
9 Matches made with a substance usually known as yellow or white phosphorus.
10 The drug Thalidomide and any preparation containing that drug.
11 Chemical warfare gas and devices and apparatus designed for use with that gas.
12 The following:—
   (a) all tubers, bulbs, corms, rhizomes, peanuts and other oil seeds not including any product composed of or made therefrom, intended for human consumption, which has been subjected to a manufacturing process other than or in addition to rolling, flaking, pearl ing or milling;
   (b) all cereal grains, pulses and legumes and products composed or made therefrom including stock feed, not including—
      (i) polished rice and pulses intended for human consumption;
      (ii) products composed of or made from cereal grains, pulses and legumes intended for human consumption which have been subject to any manufacturing process other than or in addition to rolling, flaking, pearl ing or milling,
from all countries except Australia, Canada, Japan, Mexico, New Zealand, Taiwan, the United States of America and all Pacific Territories other than the French Pacific Territories and the New Hebrides:
Provided that flour and sharps manufactured in mills and by a process approved by the Permanent Secretary for Agriculture and Fisheries may be imported from France;
(c) in sub-paragraph (b) the word "pulses" shall mean "dried leguminous vegetables, shelled, whether or not skinned or split".
13 The drug Phenacetin or of any drug combination or any other substance whatsoever containing phenacetin.
SECOND SCHEDULE

Goods the importation of which is prohibited unless specified conditions, restrictions or requirements are complied with.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Goods</th>
<th>Conditions, Restrictions or Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fireworks</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Principal Inspector of Mines.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The goods shall be imported through the Port of Suva and shall be subject to a physical examination and to the issue of a removal licence by the Principal Inspector of Mines.</td>
</tr>
<tr>
<td>2</td>
<td>Margarine or marjarine or any other mixture of edible fats, oils and water prepared in the form of a solid or semi-solid emulsion, including every substance made in the imitation of butter or ghee (clarified butter) and every other preparation resembling butter or ghee, the fat content of which is not derived from milk.</td>
<td>The goods shall comply with the provisions of the Pure Food Act and all regulations made thereunder.</td>
</tr>
<tr>
<td>3</td>
<td>Unsweetened Condensed milk, sweetened Condensed Milk, dried milk, reconstituted milk, unsweetened condensed skim or separated milk, dried separated milk, and milk substitute or any other product which contains skim milk and also contains (whether or not in addition to other substances) any fat other than butter fat.</td>
<td>The goods shall comply with all the provisions of the Pure Food Act and all legislation made thereunder.</td>
</tr>
<tr>
<td>4</td>
<td>Methylated Spirits</td>
<td>The importer shall produce to the Comptroller a licence to import issued under the Methylated Spirits Act.</td>
</tr>
<tr>
<td>5</td>
<td>Radio communication equipment constructed or adapted for emission.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the telecommunications authority.</td>
</tr>
<tr>
<td>Item No.</td>
<td>Description of Goods</td>
<td>Conditions, Restrictions or Requirements</td>
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<tr>
<td>6</td>
<td>Radioactive substances other than luminous dials of watches, clocks and other instruments.</td>
<td>The importer shall produce to the Comptroller the written permission of the Permanent Secretary for Health and shall fulfil such conditions as may be laid down. The importer shall prove to the satisfaction of the Comptroller that the spirits have matured by storage in wood for a period not less than three years in respect of brandy and whisky and not less than two years in respect of rum: Provided that the Comptroller may— (a) permit either that the spirit may be exported within a specified time or that it may be stored in bond until such time as he is satisfied that the spirit has so matured for three years in respect of whisky and brandy, and two years in respect of rum; and (b) accept as proof that the spirit is not less than three years old in respect of whisky and brandy and two years old in respect of rum, a certificate to that effect issued by a Collector of Customs at the port of shipment or a certificate to that effect issued by a public authority having knowledge of the fact.</td>
</tr>
<tr>
<td>7</td>
<td>Spirits—brandy, whisky and rum.</td>
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<tr>
<td>8</td>
<td>Whale's teeth (Commonly known as &quot;Tabua&quot;)</td>
<td>Imported by the Ministry of Fijian Affairs and Rural Development or in accordance with the conditions of a licence issued by that Ministry produced to the Comptroller. The importer shall produce to the Comptroller a licence to import issued by the Conservator of Forests.</td>
</tr>
<tr>
<td>9</td>
<td>Wood and wood products classified in Customs Tariff items 44.03/04.00, 44.05.00.01, 44.05.00.09, 44.13.00.01, 44.13.00.09, 44.15/16.00 and 44.17/18.00, and building board classified in item 48.09.00.00.</td>
<td></td>
</tr>
<tr>
<td>Item No.</td>
<td>Description of Goods</td>
<td>Conditions, Restrictions or Requirements</td>
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<tr>
<td>10</td>
<td>Any apparatus or device designed, constructed or adapted solely or principally for the purpose of detecting and giving visual, audible or any other form of advance warning of the presence of any lawfully established radar check point.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the telecommunications authority.</td>
</tr>
<tr>
<td>11</td>
<td>Mechanical cane harvesters classified in item 84.25.00.09 of the First Schedule to the Customs Tariff Act.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Director of Agriculture.</td>
</tr>
<tr>
<td>12</td>
<td>Branches and leaves of all trees originating in Queensland, Papua New Guinea or the Solomon Islands.</td>
<td>The importer shall produce to the Comptroller a certificate from the appropriate Agricultural authority stating that such branches and leaves are free from pests and disease and do not belong to the family Meliaceae or the Group Coniferae.</td>
</tr>
<tr>
<td>13</td>
<td>Rice classified in items 10.06.00.01 and 10.06.00.09 of the First Schedule to the Customs Tariff Act.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
<tr>
<td>14</td>
<td>Meat and edible offals of animals of heading No. 01.03 classified in items 02.01.00.00 and 02.06.00.00 and small goods classified in items 16.01.00.00 and 16.02.00.09.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
<tr>
<td>15</td>
<td>Milk and cream classified in items 04.01.00.00, 04.02.00.01 and 04.02.00.09, butter classified in item 04.03.00.00 and cheese and curd classified in items 04.04.00.01 and 04.04.00.09 in the First Schedule to the Customs Tariff Act.</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
<tr>
<td>16</td>
<td>(a) Live poultry classified in item 01.05.00.00 of the First Schedule to the Customs Tariff Act; (b) Dead poultry and edible offals thereof classified in items</td>
<td>The importer shall produce to the Comptroller a licence to import issued by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
</tbody>
</table>
Third Schedule

Goods the importation of which is prohibited except in accordance with the conditions specified in a licence issued by the Minister of Finance.

1. Motor Vehicles classified in Customs Tariff items 87.02.00.03 and 87.02.00.04.
2. Motor Vehicles classified in Customs Tariff items 87.02.00.05.
3. Tractors classified in Customs Tariff item 87.01.00.09.
4. Self propelled machines, including propelling bases, classified in Customs Tariff item 84.23.00.00.
5. Any goods which are the product or manufacture of Southern Rhodesia.
6. Gold classified in Customs Tariff items 71.07 and 71.11.
7. Gold coin classified in Customs Tariff items 72.01.00.00 and 99.05.00.00 which exceeds $200 in value in any one parcel or consignment:
   Provided that the Comptroller may at his discretion determine that more than one parcel or consignment addressed to the same addressee may be treated as a single parcel or consignment.
8. Gold jewellery classified in Customs Tariff item 71.12.00.00 which exceeds $200 in value in any one parcel or consignment:
   Provided that the Comptroller may at his discretion determine that more than one parcel or consignment addressed to the same addressee may be treated as a single parcel or consignment.

Fourth Schedule

Goods the importation of which is prohibited except and in accordance with the terms of a licence granted by the Permanent Secretary for Commerce and Industry.

1. Seed potatoes
2. Flour and Sharps
3. Tea
4. Mild steel bars and rods falling in Customs Tariff item 73.10.00.00, and steel welded mesh falling in Customs Tariff item 73.27.00.00
5 Incense sticks falling in Customs Tariff item 33.06.00.09
6 Portland cement falling in Customs Tariff item 25.23.00.00.
7 Cooking pots and pans, but not including pressure cookers, falling in Customs Tariff item 76.15.00.00.
8 Blending compound and similar mixtures falling in Customs Tariff item 33.04.00.00 of a kind used as a raw material in the manufacture of incense sticks.
9 Expanded, foam or sponge plates, sheets, strips, rods and profile shapes falling in Customs Tariff items 39.01/06.09, 39.07.00.00 and 40.08.00.09.
10 Prepared baking powders falling in Customs Tariff item 21.06.00.09.
11 Envelopes falling in Customs Tariff item 48.14.00.09.

FIFTH SCHEDULE

Goods the importation of which is prohibited under other laws relating to the importation of goods into Fiji. (NOTE: This Schedule is set out for information only and its contents must not be taken to vary or exclude any written law either referred to therein or omitted therefrom. Any misdescription or error or any omission must not be taken as either abrogating or prejudicing the contents of any such other written law.)

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Goods</th>
<th>Conditions, Restrictions or Requirements</th>
</tr>
</thead>
</table>
| 1        | Animals Importation Act (Cap. 159.) | Any animal, animal product, animal manure, packing material, fittings or fodder;  
(a) Without the written permission of the Assistant Director of Agriculture (Animal Health and Production) or of a person authorised by him in that behalf; or  
(b) in contravention of any regulations made under the provisions of the Animals Importation Act. |
| 2        | Arms and Ammunition Act (Cap. 188.) | Arms or ammunition or parts of arms or ammunition unless the importer holds a licence in that behalf issued by the Commissioner of Police.  
Except the following:—  
(1) (a) any antique or obsolete arm imported or exported, carried and kept with the permission |
Conditions, Restrictions or Requirements

in writing of the Commissioner of Police and in accordance with such conditions as he may specify therein, as a curiosity or ornament:

Provided that such arm on account of the lack of ammunition or otherwise shall be incapable of being discharged;

(b) ammunition from which all explosive has been removed, imported or exported, carried, kept or used solely as ornaments or decorations;

(c) arrows which when discharged are dangerous to persons, imported or exported, carried, kept or used solely for sport or recreation; and

(d) for the purpose of avoiding doubt, all bows, imported or exported, carried, kept or used solely for sport or recreation.

(2) (a) humane killers, captive bolt pistols or any arm specially designed for the humane killing or stunning of animals and blank cartridges therefore, imported or exported, carried, kept or used solely for the killing or for the killing or stunning of animals;

(b) Verey pistols and line throwing projectors and ammunition therefore, being part of the equipment of any ship or aircraft and retained thereon;

(c) Verey pistols and line throwing projectors and
<table>
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<tr>
<th>Item No.</th>
<th>Description of Goods</th>
<th>Conditions, Restrictions or Requirements</th>
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<tbody>
<tr>
<td></td>
<td>ammunition therefore imported or exported, carried, kept or used solely for warning or life-saving purposes in connection with ships or aircraft;</td>
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<tr>
<td>(d)</td>
<td>blank cartridges, imported or exported, carried, kept or used solely for starting track or sporting events or for purposes connected therewith.</td>
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<tr>
<td>(3)</td>
<td>arms and ammunition carried by members of Her Majesty's Armed Forces or of foreign Armed Forces lawfully in Fiji in their capacity as such;</td>
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<tr>
<td>(b)</td>
<td>arms and ammunition which are part of the ordinary armament of a vessel;</td>
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<tr>
<td>(c)</td>
<td>arms and ammunition belonging to any member of the crew of a foreign-going vessel:</td>
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<td></td>
<td>Provided that—</td>
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<tr>
<td>(i)</td>
<td>such arms and ammunition are retained in safe custody on board such vessel under customs seal; or</td>
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<tr>
<td>(ii)</td>
<td>where in the opinion of an officer of customs no proper facilities for safe custody exist, such arms and ammunition are handed to a police officer for safe keeping.</td>
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<td>Item No.</td>
<td>Description of Goods</td>
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<tr>
<td>(d)</td>
<td>arms and ammunition the property of Her Majesty, consigned to or by a unit or member of Her Majesty's Forces;</td>
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<tr>
<td>(e)</td>
<td>arms and ammunition the property of Her Majesty, consigned to or by the Royal Fiji Police Force or a member thereof;</td>
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<tr>
<td>(f)</td>
<td>arms and ammunition the property of Her Majesty, consigned to or by the Fiji Prisons Service or a member thereof;</td>
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<tr>
<td>Provided that when any arm is imported into Fiji without an import licence or interim licence having been obtained authorising the importation thereof, such importation shall not be deemed to contravene the provisions of the Arms and Ammunition Act when such arm on importation is left in the possession of H.M. Customs.</td>
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</tbody>
</table>

3 Copyright (Customs Regulations) (Page 6389 Vol. X)  
Copyright in any published literary, dramatic or musical work in respect of which a notice under the Regulations has been given.

4 Dangerous Drugs Act (Cap. 114)  
Dangerous Drugs to which Part IV of the Dangerous Drugs Act applies.  
Except in accordance with the provisions of the Dangerous Drugs Act.

5 Distillation Act (Cap. 200)  
Any Still.  
Except with the licence in writing of the Comptroller of Customs (Section 26).

6 Exchange Control Act (Cap. 211)  
Currency notes and certificate of title to any security.  
Except in accordance with the
<table>
<thead>
<tr>
<th>Item No.</th>
<th>Act</th>
<th>Description of Goods</th>
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</thead>
<tbody>
<tr>
<td></td>
<td><strong>Explosives Act (Cap. 189).</strong></td>
<td>Explosives within the meaning of the Explosives Act.</td>
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<td></td>
<td>Except under and in accordance with a licence issued by a Licensing Officer</td>
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<td>appointed under the Act.</td>
</tr>
<tr>
<td>7</td>
<td><strong>Merchandise Marks Act (Cap. 241).</strong></td>
<td>Goods to which any forged trade-mark or false trade description is applied or to</td>
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<td>which any trade-mark or mark so nearly resembling a trade-mark as to be calculated to</td>
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<td>deceive is falsely applied. Subject to the Merchandise Marks (Detention of Goods)</td>
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<tr>
<td></td>
<td></td>
<td>Regulations.</td>
</tr>
<tr>
<td>8</td>
<td>**Noxious Weeds, Pests and Diseases of</td>
<td>Any plant material, bacteria, virus, soil, sand, clay, earth or invertebrate</td>
</tr>
<tr>
<td></td>
<td>Plants Act (Cap. 156).</td>
<td>animals.</td>
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<td></td>
<td>Except in accordance with the terms of the Noxious Weeds, Pests and Diseases of</td>
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<td></td>
<td>Plants Act and any regulations made thereunder.</td>
</tr>
<tr>
<td>9</td>
<td><strong>Quarantine Act (Cap. 112).</strong></td>
<td>Rags, second-hand clothing or second-hand bedding. Unless such rags, second-hand</td>
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<td>clothing or second-hand bedding:</td>
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<td>(a) have been properly disinfected under official supervision at the expense of the</td>
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<td>importer; or</td>
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<td></td>
<td>(b) are accompanied by a certificate from a Health Authority in the country of origin</td>
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<td></td>
<td>stating that such rags, second-hand clothing or second-hand bedding have been</td>
</tr>
<tr>
<td></td>
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<td>properly disinfected immediately prior to being exported from such country of origin.</td>
</tr>
<tr>
<td>Item No.</td>
<td>Act</td>
<td>Description of Goods</td>
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</tr>
<tr>
<td>11</td>
<td>Pharmacy and Poisons Act (Cap. 115).</td>
<td>Drugs, medicines, poisons, instruments and appliances. Except in accordance with the Pharmacy and Poisons Act.</td>
</tr>
</tbody>
</table>

**Controlled by Ministry of Finance**

**SECTION 105—CUSTOMS (PROHIBITED EXPORTS) ORDER**


**Made by the Minister**

**Short title**

1. This Order may be cited as the Customs (Prohibited Exports) Order.

**Provisions of this Order to be in addition to other lawful requirements**

2.—(1) The provisions of this Order are in addition to, and not in substitution for, the provisions of any other written law relating to the exportation of goods from Fiji.

(2) The grant of any licence under this Order to export goods from Fiji or the exemption of goods from the application of this Order shall not absolve any person from the obligation to comply with any other written law relating to the exportation of those goods.

**Goods absolutely prohibited**

3. The exportation from Fiji of the goods specified in the First Schedule is prohibited absolutely.

**Goods which may be exported only on conditions etc.**

4. The exportation from Fiji of the goods specified in the second column of the Second Schedule is prohibited unless the conditions, restrictions or requirements specified in the third column of that Schedule opposite to the description of the goods are complied with.

**Goods for which licences are required**

5. The exportation from Fiji of the goods specified in the Third Schedule is prohibited except and in accordance with the terms and conditions of a licence granted by the Permanent Secretary for Commerce and Industry.

**Goods prohibited under other laws**

6. The exportation from Fiji of the goods specified in the third column of the Fourth Schedule is prohibited except under and in accordance with the provisions of the laws relating to the exportation of those goods specified in the second column of that Schedule opposite to the description of the goods.

**Licences etc., not transferable**

7. No licence or permit issued under any of the provisions of this Order shall be transferred.
FIRST SCHEDULE

Goods the exportation of which is prohibited absolutely.

1. Arms or military equipment on transhipment to the Republic of South Africa.
2. Dangerous Drugs.
   Raw Opium.
   Any seed of the opium poppy or any portion of the plant.
   Indian Hemp (Cannabis Sativa or Cannabis Indica).
   Any resin obtained from Indian Hemp and preparations of which such
   resins form the base.
   Any seed of Indian Hemp or any portion of the plant.
   Coca leaf.
   Any seed of coca leaf or any portion of the plant.
   Prepared Opium.
   Opium pipes or other utensils for use in connection with the smoking of
   opium or any utensil for use in connection with the preparation of
   opium for consumption.

SECOND SCHEDULE

Goods the exportation of which is prohibited unless specified conditions,
restrictions or requirements are complied with.

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Goods</th>
<th>Conditions, Restrictions or Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>All birds (other than domestic fowls, ducks, turkeys, geese and pigeons) alive or dead and the plumage or any part of the plumage of such birds.</td>
<td>The exporter shall produce to the Comptroller the written permission of the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
</tbody>
</table>
| 2        | The following fauna:—
<pre><code>       | Banded Iguana (Brachylophus fasciatus). Pacific Boa (Enygrus bibonii or all Enygrus spp.). Venomous Land Snake (Ogmodon vitianus). Fiji Tree Frog (Platymantis vitiensis) Fiji Land Frog (Platymantis vitianus). Flying Fox (Pteropus tonabus). Long-tailed Fruit Bat (Notopterus macdonaldi). Sheath-tailed Bat (Emballonura semicaudata). Fiji Gos Hawk (Accipiter rufulogues). | The exporter shall produce to the Comptroller a licence to export issued by the Permanent Secretary for Agriculture and Fisheries. |
</code></pre>
<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description of Goods</th>
<th>Conditions, Restrictions or Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Whale's teeth (commonly known as &quot;Tabus&quot;), breast plates of pearl and ivory (&quot;civa vono-vono&quot;) and ivory necklaces (&quot;Wasakasca&quot;).</td>
<td>The exporter shall produce to the Comptroller the written permission of the Permanent Secretary for Fijian Affairs and Rural Development.</td>
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<td>4</td>
<td>Unprocessed turtle shell.</td>
<td>The exporter shall produce to the Comptroller the licence by the Permanent Secretary for Agriculture and Fisheries.</td>
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<td>5</td>
<td>Fiji manufactured sugar in any consignment exceeding 10 lbs.</td>
<td>Except in accordance with the conditions specified in a licence issued by the Comptroller of Customs.</td>
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<tr>
<td>6</td>
<td>Copra.</td>
<td>Except under a permit granted by the Coconut Board.</td>
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<td>7</td>
<td>All goods whatsoever—(a) to be carried directly or indirectly to Southern Rhodesia; or (b) to be supplied or delivered to the order of any person in Southern Rhodesia; or (c) to be supplied or delivered or agreed to be supplied or delivered to any person knowing or having reasonable cause to believe that it will be supplied or delivered to or to the order of a person in Southern Rhodesia.</td>
<td>Except in accordance with the terms of a licence granted by the Permanent Secretary for Commerce and Industry.</td>
</tr>
<tr>
<td>8</td>
<td>Wheat bran falling in Customs Tariff Item No. 23.02.00.00.</td>
<td>The exporter shall produce to the Comptroller the licence by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
<tr>
<td>9</td>
<td>Oil cake and meal of copra falling in Customs Tariff Item 23.04.00.01.</td>
<td>The exporter shall produce to the Comptroller the licence by the Permanent Secretary for Agriculture and Fisheries.</td>
</tr>
<tr>
<td>10</td>
<td>The following articles—(a) All Fijian weapons made for war, as distinct from those made for the souvenir trade,</td>
<td>The exporter shall produce to the Comptroller the licence by the Permanent Secretary for Urban Development and Housing.</td>
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<tr>
<td>Item No.</td>
<td>Description of Goods</td>
<td>Conditions, Restrictions or Requirements</td>
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<td>and including clubs, throwing clubs, spears, bows and arrows and slings;</td>
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<td>(b) forks of bone, ivory or wood made for the eating of human flesh, as distinct from modern replicas thereof made for the souvenir trade;</td>
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<td>(c) all artifacts made from whaletooth including breastplates, pendants, necklaces, food hangers and human and animal figures;</td>
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<td>(d) all stone adzes and pounders;</td>
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<td></td>
<td>(e) all wooden or stone carvings of human or animal figures, as distinct from modern replicas thereof made for the souvenir trade.</td>
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<tr>
<td>11</td>
<td>Wood and wood products classified in items 44.03/04.00, 44.05.00.01, 44.05.00.09, 44.13.00.01, 44.13.00.09 and 44.15/16.00 of the First Schedule to the Customs Tariff Act.</td>
<td>The exporter shall produce to the Comptroller a licence to export issued by the Conservator of Forests.</td>
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</tbody>
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THIRD SCHEDULE

Goods the exportation of which is prohibited except and in accordance with the terms and conditions of a licence granted by the Permanent Secretary for Commerce and Industry.

1. Waste and scrap of all metals and alloys thereof.
2. Rice.

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FOURTH SCHEDULE

Goods the exportation of which is prohibited under other laws relating to the exportation of goods from Fiji. (Note: This Schedule is set out for information only and its contents must not be taken to vary or exclude any written law either referred to therein or omitted therefrom. Any misdescription or error or any omission must not be taken as either abrogating or prejudicing the contents of any such other written law).
1. Arms and Ammunition Act (Cap. 188, Section 18).

Arms and ammunition unless the exporter holds a licence in that behalf issued by the Commissioner of Police.

Except the following:—

(1) (a) any antique or obsolete arm imported or exported, carried and kept with the permission in writing of the Commissioner of Police and in accordance with such conditions as he may specify therein, as a curiosity or ornament:

Provided that such arm on account of the lack of ammunition or otherwise shall be incapable of being discharged;

(b) ammunition from which all explosive has been removed, imported or exported, carried, kept or used solely as ornaments or decorations;

(c) arrows which when discharged are dangerous to persons, imported or exported, carried, kept or used solely as ornaments or decorations; and

(d) for the purpose of avoiding doubt, all bows, imported or exported, carried, kept or used solely for sport or recreation.

(2) (a) humane killers, captive bolt pistols or any arm specially designed for the humane killing or stunning of animals and blank cartridges therefor, imported or exported, carried, kept or used solely for the killing or stunning of animals;
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<th>Item No.</th>
<th>Act</th>
<th>Description of Goods</th>
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<td>(b) Verye pistols and line throwing projectors and ammunition therefor being part of the equipment of any ship or aircraft and retained thereon;</td>
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<td>(c) Verye pistols and line throwing projectors and ammunition therefor, imported or exported, carried, kept or used solely for warning or life-saving purposes in connection with ships or aircraft;</td>
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<td>(d) Blank cartridges, imported or exported, carried, kept or used solely for starting track or sporting events or for purposes connected therewith.</td>
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<td></td>
<td>(3) (a) Arms and ammunition carried by members of Her Majesty's Armed Forces or of foreign Armed Forces lawfully in Fiji in their capacity as such;</td>
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<td>(b) Arms and ammunition which are part of the ordinary armament of a vessel;</td>
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<td>(c) Arms and ammunition belonging to any member of the crew of a foreign-going vessel:</td>
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<td>Provided that—</td>
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<td>(i) such arms and ammunition are retained in safe custody on board such vessel under customs seal; or</td>
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<td>(ii) where in the opinion of an officer of customs no proper facilities for safe custody exist, such arms and ammunition are</td>
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<td>Item No.</td>
<td>Act</td>
<td>Description of Goods</td>
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<td>handed to a police officer for safe keeping.</td>
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<td>(d) arms and ammunition the property of Her Majesty, consigned to or by a unit or member of Her Majesty's Forces:</td>
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<td>(e) arms and ammunition the property of Her Majesty, consigned to or by the Royal Fiji Police Force or a member thereof;</td>
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<td></td>
<td>(f) arms and ammunition the property of Her Majesty, consigned to or by the Fiji Prison Service or a member thereof.</td>
</tr>
<tr>
<td>2</td>
<td>Dangerous Drugs Act (Cap. 114).</td>
<td>Dangerous Drugs within the meaning of the Dangerous Drugs Act. Unless the consignee is in possession of a valid and subsisting export authorisation relating to such drug issued under the Dangerous Drugs Act.</td>
</tr>
<tr>
<td>3</td>
<td>Exchange Control Act (Cap. 211).</td>
<td>(i) Gold—coin or bullion; (ii) Notes, including parts of notes, which are or have at any time been legal tender in Fiji or in any other country. Except with the written permission of the Central Monetary Authority, permission is not required for travellers to places outside Fiji to take on their person or in their baggage:— (a) notes which are or have at any time been legal tender in Fiji not exceeding $50 in value per person; (b) foreign currency notes up to a total value not exceeding $200 per person; (iii) All consignments of goods with an F.O.B. value in excess</td>
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<tr>
<td>Item No.</td>
<td>Act</td>
<td>Description of Goods</td>
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<td>4</td>
<td>Explosives Act (Cap. 189)</td>
<td>of $1,000 except in accordance with the provisions of the Exchange Control Act.</td>
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<td>Explosives—</td>
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<td>Except in accordance with a licence issued by a Licensing Officer appointed under the Act.</td>
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<tr>
<td>5</td>
<td>Fisheries Act (Cap. 158)</td>
<td>Live fish of any kind whatsoever; Turtle flesh; Turtle shell the length of which is less than 45.72 centimetres; Any shell— <em>(a)</em> of the species Trochus Niloticus (Sici) (Trocas shell) measuring less than 8.89 centimetres across the whorl; <em>(b)</em> of the species Pinctada Margaratiferam (Civa) (pearl oyster shell) of which the nacre of mother-of-pearl measures less than 10.16 centimetres from the butt or hinge to the opposite edge or lip.</td>
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<td>6</td>
<td>Mining Act (Cap. 146)</td>
<td>Minerals—</td>
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<td>Except in accordance with a Mineral Export Permit issued by the Director of Mines duly endorsed with a certificate to the effect that— <em>(a)</em> all royalties payable thereon have been paid; or <em>(b)</em> all royalties payable thereon have been secured to the satisfaction of the director; or <em>(c)</em> no royalties are payable thereon.</td>
</tr>
</tbody>
</table>
SECTION 8—CUSTOMS (PLACES OF LOADING AND UNLOADING WITHIN PORTS) ORDER


Made by the Minister

Short title

1. This Order may be cited as the Customs (Places of Loading and Unloading Within Ports) Order.

Places of loading and unloading

2. The following areas at Nadi Airport and Nausori Airport are appointed to be places of loading and unloading for the purpose of the Act:

(a) NADI AIRPORT

Being the whole of the area within the landing apron lying immediately on the north and west sides of the Terminal Building, commencing from Gate 11 adjoining the Terminal Building and bounded on the east and north by the outer edges of the apron and partly on the west by the outer edge of the apron and partly by a line connecting the northern and western outer edges of the apron thus excluding the entrance to the taxiway to runway, and on the south by a line extending westward from Gate 11 and joining the western outer edge of the apron thus excluding Gates 12 and 13 and the area of the apron south of that line.

These areas are more particularly shown edged red on P.P. 445 kept in the office of the Director of Lands with copies available for viewing in the offices of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nadi.

(b) NAUSORI AIRPORT

All that area being part of the landing apron extending from the most north eastern corner of the Terminal Building adjoining the Building and bounded in the south by the external walls of the said Terminal Building and on the west, north and east by the edge of the apron as far as the most north eastern corner of the Terminal Building.
The area is more particularly shown edged red on plan P.P. 149 kept in the office of the Director of Lands with copies available for viewing in the office of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nausori.

SECTION 9—APPOINTMENT OF BOARDING STATIONS


The Comptroller of Customs and Excise has appointed the following as boarding stations for the purposes of the Act:—

(a) NADI AIRPORT

Being the whole of the area within the landing apron lying immediately on the north and west sides of the Terminal Buildings, commencing from Gate 11 adjoining the Terminal Building and bounded on the east and north by the outer edges of the apron and partly on the west by the outer edge of the apron and partly by a line connecting the northern and western outer edges of the apron thus excluding the entrance to the taxiway to runway, and on the south by a line extending westward from Gate 11 and joining the western outer edge of the apron thus excluding Gates 12 and 13 and the area of the apron south of that line.

These areas are more particularly shown edged red on P.P. 146 kept in the office of the Director of Lands with copies available for viewing in the offices of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nadi.

(b) NAUSORI AIRPORT

All that area being part of landing apron extending from the most north eastern corner of the Terminal Building adjoining the Building and bounded in the south by the external walls of the said Terminal Building and on the west, north and east by the edge of apron as far as the most north eastern corner of the Terminal Building.

The area is more particularly shown edged red on plan P.P. 150 kept in the office of the Director of Lands, with copies available for viewing in the offices of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nausori.

SECTION 9—APPOINTMENT OF CUSTOMS AREA


The Comptroller of Customs and Excise has appointed the following as a Customs Area for the purposes of the Act:—
NADI AIRPORT

Being the whole of the places and areas specified below:—
(a) the whole of the Cargo Building Area situated on the eastern side of the
Custom House, with the exception of offices and toilets;
(b) the whole of the Container Make Up Area located immediately on the
western side of the Terminal Building between Gate 10 and Gate 9;
and
(c) the whole of the Baggage Reclaim Area and the whole Customs Hall-
Area including the Customs Bond Stores.

These areas are more particularly shown edged red on P.P. 147 kept in the
office of the Director of Lands with copies available for viewing in the offices of the
Comptroller of Customs and Excise, the Permanent Secretary for Tourism,
Transport and Civil Aviation, the Director of Civil Aviation and the Airport
Manager.

SECTION 9—APPOINTMENT OF PLACES FOR THE LANDING AND
EMBARKATION OF PERSONS AND FOR THE EXAMINATION OF
GOODS (INCLUDING BAGGAGE)


The Comptroller of Customs and Excise has appointed the following as places
for the landing and embarkation of persons and for the examination of goods
(including baggage):—

(a) NADI AIRPORT

1. The following areas of the main Terminal Building (hereinafter referred to
as "the Building"):—
(a) the whole of the first floor of the Building, including the stairway
connecting the first and the ground floors, the entire Transfer Check-
in-Area, the Health and Immigration Arrival Lounges, Offices,
Toilets and Mothers Room on the upper floor (Lobby);
(b) the whole of the ground floor including the corridor from the entrance
leading to the Lower Transit Lounge including the duty-free shops,
the showers, the toilets and all the doorways and the whole
compartments known as the Paging Room, Qantas Captains Club,
Air New Zealand Tiki Room and the Government VIP Room
situated on either side of the corridor; and
(c) the Customs Hall, the Baggage Reclaim area including the stairways
leading down from the Immigration Lounge on the first floor.

2. All the Upper and Lower Walkways of the Building from Gate 11 to Gate 2
inclusive.

3. All the Air Side Roading adjoining the Building from Gate 2 to Gate 11
including the Container Make Up Area inclusive of all doorways and offices
leading from the Building to the Air Side Roading areas as set out below:—
(a) Medical Department Isolation and Surgery Wards;
(b) Customs night offices and Bond Stores;
(c) Customs Offices and Guards' Rest Room;
(d) Terminal Building Staff Changing Room;
(e) Agriculture Office;
(f) Post Office; and
(g) Store Room for Nadi Airport Preventive Administration.

4. The whole of the area of the landing apron lying immediately on the north and west of the Terminal Building as appearing on P.P. 145.

5. The whole of the Air Cargo Building Area situated on the eastern side of the Customs House as appearing on P.P. 147.

These areas are more particularly shown edged red on plan P.P. 148, (with the exception of the whole areas of the first floor and other offices in obscured areas) kept in the office of the Director of Lands with copies available for viewing in the offices of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nadi.

(b) NAUSORI AIRPORT

The following areas of the main Terminal Building (hereinafter referred to as the Building):—

1. The whole of the area of the Regional Departure Lounge including—
   (a) the Customs and Immigration check-out offices;
   (b) the Duty-Free Shop;
   (c) the Toilets;
   (d) the Departure Concourse leading to the Apron;
   (e) the Ramp Engineers Room; and
   (f) the Trolley Space.

2. The whole of the Regional Arrival Lounge including:—
   (a) the terrace leading to the VIP Lounge, VIP bar, toilets and the foyer;
   (b) the whole of the area of the terrace leading into the Regional Arrival Lounge;
   (c) the Health and Immigration Check-in-Areas including the First Aid and Medical Room and Toilets, the Health, Immigration, Agricultural and Customs Offices;
   (d) the Liquor Bond Store for the Duty Free Shop;
   (e) the whole of the floor of the Reclaim Baggage Area;
   (f) the whole area of the Customs Hall comprising of the Red and Green channels and the entrances leading thereto from the Reclaim Baggage Area;
   (g) the whole of the exits and adjacent space leading out of the Customs Hall into the Public Area.

3. All the Air Side Roading adjoining the Building from the most north western corner of the Building to the most north eastern corner of the Building inclusive of all doorways connecting the Building Area and the apron as enumerated below:—
   (a) the Regional Departure Lounge;
   (b) the Reclaim Baggage Area;
   (c) the Regional Arrival Lounge; and
   (d) the VIP Lounge.
4. The Landing Apron extending from the most western corner of the apron and bounded in the south by the external walls of the Building and on the west, north and east by the edge of the apron as far as the most north eastern corner of the Building.

The area is more particularly shown in red on plan P.P. 151 kept in the office of the Director of Lands with copies available for viewing in the offices of the Comptroller of Customs and Excise, the Permanent Secretary for Tourism, Transport and Civil Aviation, the Director of Civil Aviation and the Airport Manager, Nausori.

Controlled by Ministry of Finance