

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 22

FRIDAY, 9th AUGUST

2024

[LEGAL NOTICE NO. 59]

BIOSECURITY ACT 2008

**Declaration of Biosecurity Emergency Areas for
Bovine Brucellosis
(*Brucella abortus*)**

In exercise of the powers conferred on me by section 77 of the Biosecurity Act 2008, with the advice of the Biosecurity Authority of Fiji and in consultation with the National Disaster Management Council, I hereby declare the whole of Fiji as a biosecurity emergency area for Bovine Brucellosis (*Brucella abortus*).

This Declaration is in force for a period of 6 months from the date of its publication in the Gazette.

Any movement of cattle and calves within Fiji is strictly prohibited unless the Biosecurity Authority of Fiji provides prior authorisation for the movement.

Pursuant to sections 79(3) and 94 of the Biosecurity Act 2008, any person who contravenes any direction made pursuant to this Declaration commits an offence and is liable to the penalties prescribed under Schedule 5 to the Biosecurity Act 2008.

Dated this 31st day of July 2024.

S. L. RABUKA
Prime Minister and
Minister for Public Enterprises

[LEGAL NOTICE NO. 60]

BIOSECURITY ACT 2008

**Declaration of Biosecurity Emergency Areas for
Bovine Tuberculosis
(*Mycobacterium bovis*)**

In exercise of the powers conferred on me by section 77 of the Biosecurity Act 2008, with the advice of the Biosecurity Authority of Fiji and in consultation with the National Disaster Management Council, I hereby declare the whole of Fiji as a biosecurity emergency area for Bovine Tuberculosis (*Mycobacterium bovis*).

This Declaration is in force for a period of 6 months from the date of its publication in the Gazette.

Any movement of cattle and calves within Fiji is strictly prohibited unless the Biosecurity Authority of Fiji provides prior authorisation for the movement.

Pursuant to sections 79(3) and 94 of the Biosecurity Act 2008, any person who contravenes any direction made pursuant to this Declaration commits an offence and is liable to the penalties prescribed under Schedule 5 to the Biosecurity Act 2008.

Dated this 31st day of July 2024.

S. L. RABUKA
Prime Minister and
Minister for Public Enterprises

[LEGAL NOTICE NO. 61]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Building and Civil and Electrical Engineering Trades Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007, and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Building and Civil and Electrical Engineering Trades Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Timoci Bure

Workers' Representative
John Paul

Employers' Representative
Gordon Jenkins

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 62]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Garment Industry Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Garment Industry Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative

Govind Singh as chairperson

Government Representative

Jemesa Davetanivalu

Workers' Representative

Sosiceni Bainivuwai

Employers' Representative

Mike Towler

Dated this 9th day of August 2024.

A. D. SINGH

Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 63]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Hotel and Catering Trades Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Hotel and Catering Trades Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative

Govind Singh as chairperson

Government Representative

Ateca Rounds

Workers' Representative
Maciu Latabua

Employers' Representative
Fantasha Lockington

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 64]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Manufacturing Industry Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Manufacturing Industry Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Arvin Singh

Workers' Representative
Jotika Sharma

Employers' Representative
Warwick Pleass

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 65]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Mining and Quarrying Industry Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Mining and Quarrying Industry Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Edwin Kumar

Workers' Representative
Satish Chandra

Employers' Representative
Netava Bakaniceva

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 66]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Printing Trades Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Printing Trades Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Sundhia Ben

Workers' Representative
Anasa Tuviniwai,

Employers' Representative
Vikesh Chauhan

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 67]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Road Transport Industry Wages Council) Order 2024

IN exercise of the powers conferred on me section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Road Transport Industry Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Loveleen Chetty

Workers' Representative
Kamlesh Kumar

Employers' Representative
Arvind Maharaj

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 68]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Sawmilling and Logging Industry Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Sawmilling and Logging Industry Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative

Govind Singh as chairperson

Government Representative

Virisila Tuimanu

Workers' Representative

Mererai Vatege

Employers' Representative

Mosese Waqavonovono

Dated this 9th day of August 2024.

A. D. SINGH

Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 69]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Security Services Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Security Services Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative

Govind Singh as chairperson

Government Representative

Sundhia Ben

Workers' Representative
Anasa Tuviniwai

Employers' Representative
Ravinesh Deo

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 70]

EMPLOYMENT RELATIONS ACT 2007

Employment Relations (Wholesale and Retail Trades Wages Council) Order 2024

IN exercise of the powers conferred on me by section 50 of the Employment Relations Act 2007 and on the recommendation of the Employment Relations Advisory Board, I hereby appoint the following persons as members of the Wholesale and Retail Trades Wages Council with effect from 9 August 2024 until 26 February 2026—

Independent Representative
Govind Singh as chairperson

Government Representative
Munesh Deo

Workers' Representative
Jotika Sharma

Employers' Representative
Joycelyn Sahai

Dated this 9th day of August 2024.

A. D. SINGH
Minister for Employment,
Productivity and Industrial Relations

[LEGAL NOTICE NO. 71]

INCOME TAX ACT 2015

Income Tax (ICT Business Investment Incentives) Regulations 2024

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (ICT Business Investment Incentives) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires—

“capital goods” means raw materials, capital equipment, plant, machinery, spare parts and any other goods employed in the production of other goods but does not include furniture or motor vehicles;

“company” means a company registered under the Companies Act 2015;

“final approval” means the approval granted by the Minister under regulation 8;

“ICT business” means services provided by businesses registered with the Business Process Outsourcing (BPO) Council of Fiji that engage in business process outsourcing, knowledge process outsourcing, information technology outsourcing and shared services/Global Business Services (GBS) but not including services relating to research and development and internet cafe or any retail or wholesale of information technology products or the repair, sale or service of any such products;

“ICT business investment incentive” means the duty exemption under regulation 5 and the exemption of tax on income under regulation 9 for an investment in ICT business on or after 1 August 2024;

“Minister” means the Minister responsible for finance;

“provisional approval” means the approval obtained before the commencement of a project as granted by the CEO under regulation 5; and

“project” means a project on or after 1 August 2024 for the establishment or development of an ICT business with an investment that meets the capital investment and minimum number of employees threshold provided under regulation 9.

(2) In relation to the services provided by an ICT business, unless the context otherwise requires—

“business process outsourcing” refers to providing core business support operations such as contact centres, accounting, payment processing, human resources, regulatory compliance, and quality assurance and includes customer-related services such as tech support, sales, and marketing;

“information technology (IT) outsourcing” refers to providing third party IT related services such as infrastructure solutions, technical customer service support, and data analytics;

“knowledge process outsourcing” refers to providing specific knowledge based business task or function which require specialised skills and expertise such as engineering, financial consulting and auditing, legal work and data analytics; and

“Global Business Services (GBS)” refers to the provision of centralised functions such as Finance operations, Human Resource Management, including Payroll, Procurement, Engineering, Master data, Compliance, IT and Legal.

Provisional approval

3.—(1) Subject to subregulation (2), a company (“applicant”) may apply in writing to the CEO for provisional approval of the proposed project.

(2) An applicant that wishes to apply for provisional approval must register as a member of Outsource Fiji.

(3) Provisional approval must be obtained before the commencement of the proposed project in order to be eligible for the ICT business investment incentive.

Application for provisional approval

4. An application for provisional approval must set out and be supported by the following—

- (a) the name and registered office of the company;
- (b) the names of all directors and shareholders of the company, including the percentage of ownership of shares in the company;
- (c) a current statement of all assets and liabilities of the company;
- (d) the location and description of the proposed project;
- (e) a sketch plan showing the project;
- (f) the estimated cost of the project;
- (g) if the project is to be carried out in stages, a description and the estimated cost, of each stage and details of the proposed timetable;
- (h) evidence of the company’s ability to undertake the project;
- (i) details of the proposed method of financing the project;
- (j) estimates of the projected income from the project; and
- (k) any other information the CEO may require.

Power to approve applications

5.—(1) The CEO may—

- (a) reject the application;
- (b) approve the application, with or without any condition; or
- (c) approve part of the application, with or without any condition, and reject other parts of the application.

(2) The CEO must take into account the following matters when determining an application under subregulation (1)—

- (a) the ability of the applicant to undertake the project;
- (b) the assets and liabilities of the applicant;
- (c) the nature and extent of the project;
- (d) the potential contribution of the project to the economy; and
- (e) such other matters the CEO may consider relevant to the desirability of the project and the capability of the applicant to complete it.

(3) An applicant whose application has been rejected, including a partially rejected application, may—

- (a) make a new application to the CEO;
- (b) amend and resubmit the original application to the CEO; or
- (c) appeal the decision of the CEO to the Minister.

Effect of provisional approval

6.—(1) When provisional approval is granted, all capital goods, imported by or on behalf of the applicant and used in the carrying out of the project, are exempt from all duties payable in respect of their importation under concession code 303 of Schedule 2 to the Customs Tariff Act 1986.

(2) Before capital goods are imported by the applicant, it is a condition of importation that the applicant must first provide proof that such goods cannot be produced locally to the satisfaction of the CEO, who decides whether such goods are to be imported.

(3) Nothing in this regulation applies to any tax payable under the Value Added Tax Act 1991.

Completion of project

7. An applicant that has been granted provisional approval must complete the project within 24 months from the date on which the provisional approval was granted.

Extension of time for completion

8.—(1) If a company to which provisional approval has been granted is unable to complete the project within the period provided in regulation 7 due to unforeseen circumstances or some other act or circumstances beyond the control of the company, the company may apply in writing to the Minister to extend the time by which the project must be completed.

(2) The application must be made within 30 days before the end of the time period provided in regulation 7.

(3) If the Minister extends the time under subregulation (1), the company continues to enjoy the duty free concession provided by regulation 6 during the extended period.

Application for final approval

9.—(1) Where an applicant has been granted provisional approval and has completed the project, the applicant may apply to the Minister for final approval.

(2) An application for final approval must be made in writing and be supported by the following—

- (a) copies of invoices and a schedule of expenditure relating to the project;
- (b) an approved plan showing the site, layout and surrounding areas of the project; and
- (c) if applicable, a certificate of completion and permit to occupy issued by a building surveyor in accordance with the Public Health (Building) Regulations 1959.

Final approval

10.—(1) An application for final approval may only be granted if—

- (a) the applicant produces the documents required under regulation 9(2), and the Minister is satisfied that the documents confirm the matters to which they relate;
- (b) the Minister is satisfied that the applicant has in all respects completed the requirements of the project; and
- (c) the project is fully completed.

(2) The CEO must notify the applicant in writing of the decision of the Minister made under subregulation (1).

Effect of final approval

11.—(1) Subject to subregulation (2), from the first day of commercial operations of the ICT business or such other date as the Minister may specify, final approval entitles a company to the following tax exemption on the income from the ICT business based on capital investment and minimum number of employees as follows—

- (a) in the case of a capital investment from \$100,000 to \$250,000 and a minimum of 25 employees, for a period of 5 consecutive fiscal years;
- (b) in the case of a capital investment from \$250,001 to \$500,000 and a minimum of 50 employees, for a period of 7 consecutive fiscal years;
- (c) in the case of a capital investment from \$500,001 to \$1000,000 and a minimum of 75 employees, for a period of 10 consecutive fiscal years; or
- (d) in the case of a capital investment greater than \$1000,000 and a minimum of 100 employees, for a period of 13 consecutive fiscal years.

(2) The following conditions must be maintained throughout the life of the ICT business investment incentive in order to continue benefiting from the tax exemption granted for the period which the ICT business qualifies for under subregulation (1)—

- (a) the ICT business must employ an adequate number of full-time employees, in any case not less than 70% of its total employees, who possess the required qualifications and skills to perform its core income-generating activities in Fiji;
- (b) the ICT business must incur an adequate amount of operating expenditures, in any case not less than 60% of its overall expenditures, to carry out its core income-generating activities in Fiji; and
- (c) the ICT business must meet the substantial activities requirements based on the core income-generating activities principle, and will be subject to annual monitoring.

(3) For the purposes of this regulation, “core income-generating activities” refers to the essential activities of the ICT business in Fiji that generates income and mainly consists of those significant functions that drive the business value.

Revocation of ICT business investment incentive

12. The Minister may revoke the ICT business investment incentive if the applicant—

- (a) breaches any condition of provisional or final approval;
- (b) fails to comply with any of the requirements of these Regulations; or
- (c) is convicted of an offence under any written law relating to taxation, customs or excise,

and any tax or duty foregone is payable.

Transferability of package

13. If the company in respect of which an ICT business investment incentive package has been granted is sold or is to be sold, the purchaser or prospective purchaser may apply in writing to the Minister for the transfer to it of any remaining benefits of the ICT business investment incentive.

Specification of particular requirements

14. The Minister may prescribe particular requirements under these Regulations applicable to any particular area of Fiji.

Made this 9th day of August 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance

[LEGAL NOTICE NO. 72]

CUSTOMS ACT 1986

Customs (Amendment) Regulations 2024

IN exercise of the powers conferred on me by section 191 of the Customs Act 1986, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Customs (Budget Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

(3) In these Regulations, the Customs Regulations 1986 is referred to as the “Principal Regulations”.

Regulation 8 amended

2. Regulation 8 of the Principal Regulations is amended by—

- (a) in paragraph (a), deleting “\$35” and substituting “\$60 (VIP)”;
- (b) in paragraph (b), deleting “\$25” and substituting “\$50 (VIP)”;
- (c) in paragraph (b)(ii) after “\$400 per aircraft”, inserting “or \$1,500 per unscheduled private or chartered aircraft”.

Regulation 36A inserted

3. The Principal Regulations are amended after regulation 36 by inserting the following new regulation—

“Amending cargo manifest

36A.—(1) Where a cargo reporter, airline, shipping agent or freight forwarder failed to register of the cargo report within 48 hours for sea cargo and 9 hours for air cargo prior to arrival of the vessel or aircraft, the cargo reporter, airline agent or freight forwarder is subject to a late amendment fee of \$115 payable to the Comptroller per applicable bill of lading or airway bill.

(2) The application under subregulation (1) must be made on the approved form and set out the reason for late registration and validation of import manifest, amendment or addition of applicable bill of lading or airway bill and accommodation as follows—

- (a) for a voyage less than 48 hours, one hour after departure from the last port before Fiji; and
- (b) for a voyage less than 9 hours, at the time of departure from the last port before Fiji.”.

Regulation 47 amended

4. Regulation 47(4) of the Principal Regulations is amended by deleting “\$100” and substituting “\$115”.

Regulation 56 amended

5. Regulation 56 of the Principal Regulations is amended after subregulation (3) by inserting the following new subregulation—

“(4) In addition to the fee prescribed under subregulation (3), the importer must pay to the Comptroller an additional fee of \$115 per application per bill of lading or airway bill if the importer enters the goods after 48 hours of taking delivery of the goods.”.

Regulation 73 amended

6. Regulation 73(3) of the Principal Regulations is amended by deleting “\$100” and substituting “\$115”.

Regulation 82 amended

7. Regulation 82(3) of the Principal Regulations is amended by deleting “\$100” and substituting “\$115”.

Regulation 91 amended

8. Regulation 91(3) of the Principal Regulations is amended by deleting “\$100” and substituting “\$115”.

Regulation 140B amended

9. Regulation 140B(3) of the Principal Regulations is amended after “201A,” by inserting “201C,”.

Made this 9th day of August 2024.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance

[LEGAL NOTICE NO. 73]

LAND TRANSPORT ACT 1998

Land Transport (Fees and Penalties) (Amendment) Regulations 2024

In exercise of the powers conferred on me by section 113 of the Land Transport Act 1998 and after consultation with the Land Transport Authority, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Land Transport (Fees and Penalties) (Amendment) Regulations 2024.

(2) These Regulations are deemed to have come into force on 1 August 2024.

Regulation 2 amended

2. Regulation 2 of the Land Transport (Fees and Penalties) Regulations 2000 is amended after subregulation (5) by inserting the following new subregulations—

“(5A) Unless the cancellation of registration of a vehicle has been by way of a court order, an amnesty period on and from 1 August 2024 to 31 July 2025 is given to allow for the registration of a vehicle that has been off the road on and from 4 July 2016 to 31 July 2023 without the payment of any charges or fees, including the Road User Levy and levies payable under the Accident Compensation Act 2017, for the period that the vehicle has not been on the road.

(5B) For the avoidance of doubt, subregulation (5A) does not apply to any registration of a vehicle that expired after 31 July 2023.”.

Made this 5th day of August 2024.

R. F. TUISAWAU
Minister for Transport