BILL NO. 17 OF 2026

A BILL

FOR AN ACT TO AMEND THE CUSTOMS ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Customs (Budget Amendment) Act 2026.

(2) This Act comes into force on 1 August 2026.

(3) In this Act, the Customs Act 1986 is referred to as the "Principal Act".

Section 2 amended

2. Section 2 of the Principal Act is amended by—

(a) deleting the definition of "agent" and substituting the following—

""agent" in relation to an aircraft or ship, includes a person who acts as an agent on behalf of a master or owner of an aircraft or ship, signs documents permitted by customs laws to be signed by the agent and submits documents, declarations, cargo manifest, crew manifest and passenger manifest to Customs in the prescribed manner, provided that the person is licensed under section 148 or 148A(1), as applicable;";

(b) deleting the definition of "freight forwarder" and substituting the following—

""freight forwarder" or "cargo agent" means a person or entity, licensed under section 148A and engaged in forwarding cargo onboard an aircraft or ship or an agent in Fiji for a freight forwarder based outside of Fiji;";

(c) in the definition of "warrant" after "payment;", deleting "and";

(d) in the definition of "wharf" after "vessel;", inserting "and"; and

(e) after the definition of "wharf", inserting the following new definition—

""yacht agent" means a person or entity who acts as an agent on behalf of a yacht owner or master, signs documents permitted by customs laws to be signed by the agent and submits documents, declarations, crew manifest and passenger manifest to Customs in the prescribed manner, provided that the person or entity is licensed under section 148.".

Section 95 amended

3. Section 95(1)*(a)* of the Principal Act is amended by deleting "one year" and substituting "5 years".

Section 108A inserted

4. The Principal Act is amended after section 108 by inserting the following new section—

"*Power to question persons associated with imported, exported or excise goods*

108A. A proper officer may question any of the following about any imported, exported or excise goods—

(a) a person who is associated with imported, exported or excise goods;

(b) a person employed by the licensee of a customs-controlled area that is licensed for any purpose under section 148 or 148A; or

(c) any other person who is in a customs-controlled area for a purpose under section 6.".

Section 114 amended

5. Section 114 of the Principal Act is amended by—

(a) after subsection (1), inserting the following new subsection—

"(1A) Where the Comptroller determines that goods or samples obtained under subsection (1)*(a)* or *(b)* are to be subjected to a chemical analysis test or any other test carried out by an independent testing body, the Service must make arrangements for the analysis or other test and the cost must be borne by the owner of the goods.";

(b) in subsection (2), deleting "subsection (1)" and substituting "subsections (1) and (1A)";

(c) in subsection (3), after "subsections (1)", inserting ", (1A)"; and

(d) in subsection (4)—

(i) deleting "subsection (1)" and substituting "subsections (1) and (1A)"; and

(ii) after "classification" inserting "or valuation".

Section 137 amended

6. Section 137 of the Principal Act is amended by—

(a) in paragraph *(h)* after ";" deleting "or";

(b) in paragraph *(i)* deleting "," and substituting "; or"; and

(c) after paragraph *(i),* inserting the following new paragraph—

"*(j)* fails to produce documents or records required to be produced under any customs law,".

Section 148 amended

7. Section 148 of the Principal Act is amended by—

(a) in the heading after "shipping", inserting "or yacht";

(b) in subsection (1) after "shipping", inserting "or yacht";

(c) after subsection (1), inserting the following new subsection—

"(1A) Notwithstanding subsection (1), a yacht agent licence issued under this section does not authorise the licence holder to clear cargo vessel."; and

(d) in subsection (3) after "shipping", inserting "or yacht" wherever it appears.

Section 148A amended

8. Section 148A of the Principal Act is amended by—

(a) in the heading after "freight forwarders", inserting "and cargo agents";

(b) in subsection (1) after "freight forwarders", inserting "or cargo agents";

(c) in subsection (3) after "freight forwarders", inserting "and cargo agents" wherever it appears;

(d) in subsection (4) after "freight forwarders", inserting "and cargo agents"; and

(e) after subsection (6), inserting the following new subsections—

"(7) Any person who, prior to 1 August 2026, is engaged in the business of a cargo agent without a licence under subsection (1) must obtain a licence in accordance with this section on or before 31 August 2026.

(8) Subject to subsection (7), any person who engages in the business of a cargo agent without a licence under subsection (1) commits an offence and is liable on conviction to a fine not exceeding $25,000 or imprisonment for a term not exceeding 10 years or both.”.

Section 148B inserted

9. The Principal Act is amended after section 148A by inserting the following new section—

“*Application of existing licences to freight forwarding activities*

148B.—(1) For the purposes of this Act, freight forwarding activities undertaken by a holder of a licence issued under section 4(6), 144 or 148 is considered authorised freight forwarding activity under that licence.

(2) For the avoidance of doubt, the holder of a licence issued under section 4(6), 144 or 148 is not required to obtain a separate freight forwarder license under section 148A.”.

Office of the Attorney-General
Suvavou House
Suva

June 2026

CUSTOMS (BUDGET AMENDMENT) BILL 2026

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

1.1 The Customs (Budget Amendment) Bill 2026 (**'Bill'**) seeks to amend the Customs Act 1986 (**'Act'**) to address budgetary policy changes in the 2026-2027 Budget.

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 1 August 2026.

2.2 Clause 2 of the Bill amends section 2 of the Act to update and clarify definitions and terms used throughout the Act.

2.3 Clause 3 of the Bill amends section 95 of the Act by extending the period within which the Comptroller may demand payment of any duty, charge, penalty or fee due under the Act from one year to 5 years from the date the amount becomes due.

2.4 Clause 4 of the Bill amends the Act by inserting a new section 108A to empower customs officers to question persons associated with imported, exported or excise goods. This amendment aligns Fiji's customs framework with modern customs audit and compliance practices and strengthens the ability to verify information relevant to customs matters.

2.5 Clause 5 of the Bill amends section 114 of the Act to allow the Fiji Revenue and Customs Service to require goods under customs control to be tested by an independent party, with the cost of testing to be borne by the owner of the goods. This amendment promotes independent verification and supports the accurate assessment and collection of duties and taxes.

2.6 Clause 6 of the Bill amends section 137 of the Act to make it an offence for a person to fail to produce documents or records required under any customs law. The amendment strengthens compliance and enforcement by ensuring that both the submission of false information and the failure to provide required documents or records are appropriately regulated.

2.7 Clause 7 of the Bill amends section 148 of the Act to include yacht agents within the licensing framework. This amendment ensures that yacht agents are licensed and subject to codes of conduct.

2.8 Clause 8 of the Bill amends section 148A of the Act to also include cargo agents within the existing licensing framework. This amendment ensures that cargo agents are licensed and subject to the same regulatory oversight and compliance requirements as other licensed customs-related service providers

2.9 Clause 9 of the Bill amends the Act by inserting a new section 148B to clarify that freight forwarding activities carried out by holders of licences issued under sections 4(6), 144 or 148 are authorised under those licences and that such licence holders are not required to obtain a separate freight forwarder licence under section 148A of the Act.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for finance.

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