

**ACT NO. 11 OF 2019**

I assent.

J. K. KONROTE  
President

[24 June 2019]

**AN ACT****TO AMEND THE ENVIRONMENT AND CLIMATE ADAPTATION  
LEVY ACT 2015**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Environment and Climate Adaptation Levy (Budget Amendment) Act 2019.

(2) This Act comes into force on a date or dates appointed by the Minister by notice in the Gazette.

(3) In this Act, the Environment and Climate Adaptation Levy Act 2015 is referred to as the “Principal Act”.

*Section 6 amended*

**2.** Section 6(2) of the Principal Act is amended by deleting “\$0.20” and substituting “\$0.50”.

*Section 9A inserted*

- 3.** The Principal Act is amended after section 9 by inserting the following new section—

*“Amendments to the Environment and Climate Adaptation Levy on imported goods*

9A.—(1) Where a Bill for an Act is published which, if passed, would impose or alter the Environment and Climate Adaptation Levy on imported goods, the Fiji Revenue and Customs Service shall, with effect from that date of publication, or, if a later date is specified in the Bill, that later date, collect the levy under section 9 as if that Bill had been passed.

(2) If a Bill referred to in subsection (1) is not passed within 6 months of it being published or is passed with an amendment, the levy collected in excess of that authorised by this Act, or this Act as amended by that Bill as passed, shall be repaid to the importer and the repayment of the levy collected in excess of the authorised amount shall be a charge on the Consolidated Fund.

(3) No action shall lie against the Fiji Revenue and Customs Service for any action taken under subsection (1) to protect the revenue.”.

*Schedule 2 amended*

- 4.** Schedule 2 to the Principal Act is amended in the table by inserting the following new items—

|  |   |
|--|---|
| <p>“ New or used hybrid vehicles with engine capacity less than 1500cc</p> | <p>Exemptions and conditions:</p> <p>Vehicles used for public transportation, liquid petroleum gas, compressed natural gas, solar vehicles, electric vehicles, and vehicles procured by anyone under concession codes 201A, 203, 204, 205, 206, 220 column 2(iii) and 287 of Schedule 2, Part 3 to the Customs Tariff Act 1986 provided that any person or body exempted from paying the Environment and Climate Adaptation Levy under the above concession codes who at any time within 5 years from the date of importation or delivery from the warehouse of such vehicles, sells or disposes such vehicles to any non-entitled persons or bodies other than those specified under the above concession codes, shall be liable to pay the Environment and Climate Adaptation Levy on a <i>pro-rata</i> basis for the unused period of the vehicle.</p> |
|--|---|