

**ACT NO. 18 OF 2018**

I assent.

J. K. KONROTE  
President

[13 July 2018]

**AN ACT**

TO AMEND THE FIJI REVENUE AND CUSTOMS SERVICE ACT 1998

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Fiji Revenue and Customs Service (Budget Amendment) Act 2018.

(2) This Act comes into force on 1 August 2018.

(3) In this Act, the Fiji Revenue and Customs Service Act 1998 is referred to as the “Principal Act”.

*Section 51 amended*

**2.** The Principal Act is amended by deleting section 51 and substituting the following—

*“Proceedings conducted by persons authorised by the Chief Executive Officer*

**51.**—(1) Any person authorised in writing by the Chief Executive Officer may—

- (a) for any offence under this Act or under the laws specified in Schedule 1, conduct any prosecution in a court of competent jurisdiction; and