



Constitutional Matters

Monthly Legal News Bulletin

3 September 2010

Introduction

The purpose of this periodical newsletter is to improve access to justice and enhance the rule of law by keeping people informed of changes under new Decrees, judicial news and other significant legal developments in Fiji.

For further information on any of the issues covered in this newsletter, please contact CCF at ccf@kidanet.net.fj.

Public Emergency Regulations

Pursuant to the Public Safety Act, on Monday 16 August 2010, the *Extension of the Public Emergency Regulations 2009* was gazetted.

The *Public Emergency Regulations 2009* has been extended for a further period of 30 days with effect from 1200 hours on 24 August 2010.

New Decrees

The following Decrees have been promulgated or published since our last issue:-

- *Customs Tariff (Amendment) decree 2010 (Decree No. 40 of 2010)*
- *Land Transport (Amendment) Decree 2010 (Decree No. 41 of 2010)*
- *Value Added Tax (Amendment) Decree (Decree No. 42 of 2010)*

The *Customs Tariff (Amendment) decree 2010 (Decree No. 40 of 2010)* amends the Customs Tariff Act 1986 and is deemed to have come into force on 1 April 2010. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended by deleting the duty rates and substituting the new duty rates for the tariff items as specified.

Tariff Item 0409.00.00 in column 3 therefore now has duty rate 32% (previously 15%),

while tariff item 0409.00.00 in column 4 now has a duty rate of 10% (previously "free").

The *Land Transport (Amendment) Decree 2010 (Decree No. 41 of 2010)* dissolves the National Road Safety Council (NRSC) and merges it with the Land Transport Authority (LTA). The decree also adds to the existing functions of the LTA the role of the NRSC to avoid duplication of functions and further allows for a transition of employees, assets, funds and resources from the NRS into the LTA.

The decree repeals the National Road Safety Act 1994. It further amends the Land Transport Act of 1998 by adding new objectives and goals of road safety work in Fiji.

The *Value Added Tax (Amendment) Decree (Decree No. 42 of 2010)* is deemed to have come into force on 1 August 2010. The decree amends the Value Added Tax Decree of 1991 by inserting a new definition for the word "insurance", to mean "insurance or guarantee against loss, damage, injury or risk of any kind whatever, whether pursuant to any contract or any enactment; and includes reinsurance; and "contract of insurance" includes a policy insurance or reinsurance, insurance cover and a renewal of a contract of insurance".

The decree further amends the Tax Decree of 1991 by substituting new subsections, and adding a new subsection that states that there will be no deductions allowed for any VAT charged on any payment during the taxable period to indemnify another person pursuant to any contract of insurance; and finally also provides for the registration of Insurance companies liable to be registered on 1 August 2010.