



I assent.

[L.S.]

K. K. T. MARA  
President

[19 December 1995]

## AN ACT

### TO AMEND THE CUSTOMS TARIFF ACT, 1986

ENACTED by the Parliament of Fiji—

*Short title*

1. This Act may be cited as the Customs Tariff (Amendment) Act, 1995.

*Interpretation*

2. In this Act, the Customs Tariff Act, 1986, is referred to as the "Principal Act".

*Section "6" amended*

3. Section "6" in Part II of the "Principal Act" is repealed and substituted with the following—

*"Rates of exchange for purposes of ad valorem duty*

6. For the purposes of levying *ad valorem* duty in respect of imported goods, the rate of exchange with regard to the value of those goods expressed in the currency of the country from which they were imported shall be the selling rate for sight drafts in Fiji as last notified before the time when the goods are entered or at the discretion of the Comptroller as may be expedient for computer processing, a mean rate calculated over a period of 5 working days or such further period as may be convenient as basis for an application of a single rate for the calculation of Value For Duty over a period of time.

However, in the event of devaluation or revaluation of Fiji dollar by Reserve Bank of Fiji, the rate shall revert to the current selling rates for sight drafts in Fiji as last notified before the time when the goods are entered and continue for such further period as determined by the Comptroller."

*"Part III" amended*

4. "Part III" of the "Principal Act" is amended by inserting immediately after Section 10 the following new Section.

"10.A—(1) The Minister may after receiving recommendation to do so from the Comptroller, and, subject to such conditions as the Minister may consider necessary, remit or refund the whole or part of any duty paid or payable by a person in respect of goods exported from Fiji, if the Minister is satisfied that—

- (a) The goods were or are wholly produced or manufactured in Fiji;
- (b) That the exporter is a registered entity in Fiji and possess authority to deal in such goods for the purpose of exports;
- (c) The exporter has a general bond or other security with the Comptroller as required under section 35 of the Customs Act.
- (d) That the goods exempted from Export tax are not diverted to any other destination or used contrary to any conditions imposed.

(2) A person who fails to comply with a condition imposed under subsection (1), is guilty of an offence and liable to a fine not exceeding \$1,000."

*Section "17A" amended*

5. Section 17A in Part IV of the "Principal Act" is repealed and substituted with the following—

"17A Products manufactured in a Tax Free Zone and approved for consumption within Fiji shall become liable for duty at the rate and upon the value subsisting at the time of disposal on the imported articles or raw materials which have been incorporated into such goods and the value for duty shall be calculated in accordance with Part 1 (a) and 1 (b) of Schedule 1."

*"Schedule 2" amended*

6.—(1) Part 1 of Schedule 2 to the Principal Act is amended as set out in the Schedule 1 to this Act.

(2) Part 1 of Schedule 2 to the Principal Act is amended as set out in Schedule 2 to this Act.

(3) Part 3 of Schedule 2 to the Principal Act is amended as shown in Schedule 3 to this Act.

(4) Introduction of Part 4 to Schedule 2 to the Principal Act as shown in Schedule 4 to this Act.

SCHEDULE 1  
(Section 6[1])

PROVISION AMENDED		AMENDMENT	
<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
0201.10.00	3	10%	17.5%
0201.20.00	3	10%	17.5%
0201.30.00	3	10%	17.5%
0202.10.00	3	10%	17.5%
0202.20.00	3	10%	17.5%
0202.30.00	3	10%	17.5%
0206.10.00	3	10%	17.5%
0206.21.00	3	10%	17.5%
0206.22.00	3	10%	17.5%
0206.29.00	3	10%	17.5%
0801.10.10	3	20%	10%
0801.10.20	3	20%	10%
0801.10.90	3	20%	10%
0803.00.00	3	20%	10%
0804.30.00	3	20%	10%
0804.40.00	3	20%	10%
0804.50.00	3	20%	10%
0805.10.00	3	22.5%	10%
0805.20.00	3	22.5%	10%
0805.30.00	3	22.5%	10%
0805.40.00	3	22.5%	10%
0805.90.00	3	22.5%	10%
0807.10.00	3	20%	10%
0807.20.00	3	20%	10%
0811.90.20	3	20%	10%
1101.00.10	3	20%	22.5%
1101.00.90	3	20%	22.5%
1602.50.10	3	10%	17.5%
1602.90.10	3	10%	17.5%
1604.11.10	3	20%	30%
1604.12.10	3	20%	30%
1604.13.10	3	20%	30%
1604.14.10	3	20%	30%
1604.15.10	3	20%	30%
1604.16.10	3	20%	30%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
1604.19.10	3	20%	30%
1604.19.30	3	20%	30%
2201.10.10	3	10%	15%
2203.00.90	3	\$1.55 per litre	\$1.75 per litre
2204.10.10	3	\$2.80	60%
2204.20.10	3	\$2.50	60%
2205.00.10	3	\$2.50	60%
2207.10.00	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2207.20.10	3	\$25.75 per litre	\$26.75 per litre
2207.20.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2208.10.20	3	\$25.75 per litre	\$26.75 per litre
2208.10.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2208.20.20	3	\$25.75 per litre	\$26.75 per litre
2208.20.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
2208.30.20	3	\$25.75 per litre	\$26.75 per litre
2208.30.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2208.40.20	3	\$25.75 per litre	\$26.75 per litre
2208.40.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2208.50.20	3	\$25.75 per litre	\$26.75 per litre
2208.50.90	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2208.90.21	3	\$25.75 per litre	\$26.75 per litre
2208.90.29	3	\$25.75 per litre	\$26.75 per litre
2208.90.91	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
2208.90.99	3	\$45.08 per litre of alcohol	\$46.83 per litre of alcohol
2402.20.00	3	\$70.21 per kg or 1135 ciga- rettes which- ever is the greater	\$90.21 per kg or 1000 ciga- rettes which- ever is the greater
2402.90.90	3	\$70.21 per kg or 1135 ciga- rettes which- ever is the greater	\$90.21 per kg or 1000 ciga- rettes which- ever is the greater
2707.10.00	3	39c per litre	41c per litre
2707.20.00	3	39c per litre	41c per litre
2707.30.00	3	39c per litre	41c per litre
2707.50.10	3	39c per litre	41c per litre
2710.00.11	3	39c per litre	41c per litre

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
2710.00.12	3	39c per litre	41c per litre
2710.00.19	3	39c per litre	41c per litre
2902.20.00	3	39c per litre	41c per litre
2902.30.00	3	39c per litre	41c per litre
2902.40.00	3	39c per litre	41c per litre
2905.11.00	3	39c per litre	41c per litre
3304.10.00	3	10%	15%
3304.20.00	3	10%	15%
3304.30.00	3	10%	15%
3304.90.90	3	10%	15%
3305.10.00	3	10%	15%
3305.20.00	3	10%	15%
3305.30.00	3	10%	15%
3305.90.00	3	10%	15%
3307.10.10	3	10%	15%
3307.10.90	3	10%	15%
3307.20.00	3	10%	15%
3307.30.00	3	10%	15%
3307.49.19	3	10%	15%
3307.90.10	3	10%	15%
5001.00.00	3	10%	5%
5002.00.00	3	10%	5%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
5003.10.00	3	10%	5%
5003.90.00	3	10%	5%
5004.00.00	3	10%	5%
5005.00.00	3	10%	5%
5006.00.00	3	10%	5%
5007.00.00	3	10%	5%
5101.10.00	3	10%	5%
5101.20.00	3	10%	5%
5101.30.00	3	10%	5%
5102.00.00	3	10%	5%
5103.00.00	3	10%	5%
5104.00.00	3	10%	5%
5105.00.00	3	10%	5%
5106.00.00	3	10%	5%
5107.00.00	3	10%	5%
5108.10.00	3	10%	5%
5108.20.00	3	10%	5%
5109.00.00	3	10%	5%
5110.00.00	3	10%	5%
5111.00.00	3	10%	5%
5112.00.00	3	10%	5%
5113.00.00	3	10%	5%
5201.00.00	3	10%	5%
5202.10.00	3	10%	5%
5202.90.00	3	10%	5%
5203.00.00	3	10%	5%
5204.10.00	3	10%	5%
5204.20.00	3	10%	5%
5205.10.00	3	10%	5%
5205.20.00	3	10%	5%
5205.30.00	3	10%	5%
5205.40.00	3	10%	5%
5206.10.00	3	10%	5%
5206.20.00	3	10%	5%
5206.30.00	3	10%	5%
5206.40.00	3	10%	5%
5207.00.00	3	10%	5%
5208.10.00	3	10%	5%
5208.20.00	3	10%	5%
5208.30.00	3	10%	5%



<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
5208.40.00	3	10%	5%
5208.50.00	3	10%	5%
5209.10.00	3	10%	5%
5209.20.00	3	10%	5%
5209.30.00	3	10%	5%
5209.40.00	3	10%	5%
5209.50.00	3	10%	5%
5210.10.00	3	10%	5%
5210.20.00	3	10%	5%
5210.30.00	3	10%	5%
5210.40.00	3	10%	5%
5210.50.00	3	10%	5%
5211.10.00	3	10%	5%
5211.20.00	3	10%	5%
5211.30.00	3	10%	5%
5211.40.00	3	10%	5%
5211.50.00	3	10%	5%
5212.11.00	3	10%	5%
5212.12.00	3	10%	5%
5212.13.00	3	10%	5%
5212.14.00	3	10%	5%
5212.15.00	3	10%	5%
5212.21.00	3	10%	5%
5212.22.00	3	10%	5%
5212.23.00	3	10%	5%
5212.24.00	3	10%	5%
5212.25.00	3	10%	5%
5301.00.00	3	10%	5%
5302.00.00	3	10%	5%
5303.00.00	3	10%	5%
5304.00.00	3	10%	5%
5305.10.00	3	10%	5%
5305.20.00	3	10%	5%
5305.90.00	3	10%	5%
5306.10.00	3	10%	5%
5306.20.00	3	10%	5%
5307.10.00	3	10%	5%
5307.20.00	3	10%	5%
5308.10.00	3	10%	5%
5308.20.00	3	10%	5%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
5308.30.00	3	10%	5%
5308.90.00	3	10%	5%
5309.00.00	3	10%	5%
5310.00.00	3	10%	5%
5311.00.00	3	10%	5%
5401.00.00	3	10%	5%
5402.00.00	3	10%	5%
5403.00.00	3	10%	5%
5404.10.00	3	10%	5%
5404.90.00	3	10%	5%
5405.00.00	3	10%	5%
5406.00.00	3	10%	5%
5407.10.00	3	10%	5%
5407.20.90	3	10%	5%
5407.30.90	3	10%	5%
5407.40.00	3	10%	5%
5407.50.00	3	10%	5%
5407.60.00	3	10%	5%
5407.70.00	3	10%	5%
5407.80.00	3	10%	5%
5407.90.90	3	10%	5%
5408.10.00	3	10%	5%
5408.20.90	3	10%	5%
5408.30.90	3	10%	5%
5501.00.00	3	10%	5%
5502.00.00	3	10%	5%
5503.00.00	3	10%	5%
5504.00.00	3	10%	5%
5505.00.00	3	10%	5%
5506.00.00	3	10%	5%
5507.00.00	3	10%	5%
5508.00.00	3	10%	5%
5509.00.00	3	10%	5%
5510.00.00	3	10%	5%
5511.00.00	3	10%	5%
5512.00.00	3	10%	5%
5513.10.00	3	10%	5%
5513.20.00	3	10%	5%
5513.30.00	3	10%	5%
5513.40.00	3	10%	5%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
5514.10.00	3	10%	5%
5514.20.00	3	10%	5%
5514.30.00	3	10%	5%
5514.40.00	3	10%	5%
5515.00.00	3	10%	5%
5516.11.00	3	10%	5%
5516.12.00	3	10%	5%
5516.13.00	3	10%	5%
5516.14.00	3	10%	5%
5516.21.00	3	10%	5%
5516.22.00	3	10%	5%
5516.23.00	3	10%	5%
5516.24.00	3	10%	5%
5516.31.00	3	10%	5%
5516.32.00	3	10%	5%
5516.33.00	3	10%	5%
5516.34.00	3	10%	5%
5516.41.00	3	10%	5%
5516.42.00	3	10%	5%
5516.43.00	3	10%	5%
5516.44.00	3	10%	5%
5516.91.00	3	10%	5%
5516.92.00	3	10%	5%
5516.93.00	3	10%	5%
5516.94.00	3	10%	5%
5603.00.00	3	10%	5%
5605.00.00	3	10%	5%
5606.00.00	3	10%	5%
5801.00.00	3	10%	5%
5802.00.00	3	10%	5%
5803.00.00	3	10%	5%
5804.10.00	3	10%	5%
5804.20.00	3	10%	5%
5804.30.00	3	10%	5%
5809.00.00	3	10%	5%
5810.10.90	3	10%	5%
5810.90.90	3	10%	5%
5811.00.00	3	10%	5%
5901.00.00	3	10%	5%
5902.00.10	3	10%	5%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>
5902.00.90	3	10%
5903.00.00	3	10%
5905.00.00	3	10%
5906.10.00	3	10%
5906.91.10	3	10%
5906.91.90	3	10%
5906.99.90	3	10%
5907.00.00	3	10%
6001.00.10	3	10%
6001.00.90	3	10%
8703.21.20	3	60% or \$4,500 per unit whichever is the greater
8703.21.30	3	60% or \$4,500 per unit whichever is the greater
8703.21.90	3	60% or \$4,500 per unit whichever is the greater
8703.22.12	3	60% or \$6,000 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.22.13	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8703.22.19	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8703.22.22	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8703.22.23	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8703.22.29	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.23.12	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8703.23.13	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8703.23.19	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8703.23.22	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8703.23.23	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater

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<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.23.29	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8703.23.32	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.23.33	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.23.39	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.23.42	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.23.43	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater
8703.23.49	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater
8703.24.20	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater
8703.24.30	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater
8703.24.90	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater



<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.31.12	3	60% or \$4,500 per unit whichever is the greater	50% or \$4,500 per unit whichever is the greater
8703.31.13	3	60% or \$4,500 per unit whichever is the greater	50% or \$4,500 per unit whichever is the greater
8703.31.19	3	60% or \$4,500 per unit whichever is the greater	50% or \$4,500 per unit whichever is the greater
8703.31.22	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8703.31.23	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.31.29	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8703.31.32	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8703.31.33	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8703.31.39	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8703.32.12	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.32.13	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8703.32.19	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8703.32.22	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8703.32.23	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8703.32.29	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.32.32	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.32.33	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.32.39	3	80% or \$11,500 per unit whichever is the greater	60% or \$11,500 per unit whichever is the greater
8703.33.12	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater
8703.33.13	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8703.33.19	3	80% or \$12,500 per unit whichever is the greater	60% or \$12,500 per unit whichever is the greater
8703.33.22	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater
8703.33.23	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater
8703.33.29	3	80% or \$13,500 per unit whichever is the greater	60% or \$13,500 per unit whichever is the greater
8704.21.31	3	60% or \$4,500 per unit whichever is the greater	50% or \$4,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8704.21.32	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8704.21.33	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater
8704.21.34	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8704.21.35	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8704.21.36	3	60% or \$11,500 per unit whichever is the greater	50% or \$11,500 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8704.21.37	3	60% or \$12,500 per unit whichever is the greater	50% or \$12,500 per unit whichever is the greater
8704.21.39	3	60% or \$13,500 per unit whichever is the greater	50% or \$13,500 per unit whichever is the greater
8704.31.31	3	60% or \$4,500 per unit whichever is the greater	50% or \$4,500 per unit whichever is the greater
8704.31.32	3	60% or \$6,000 per unit whichever is the greater	50% or \$6,000 per unit whichever is the greater
8704.31.33	3	60% or \$7,000 per unit whichever is the greater	50% or \$7,000 per unit whichever is the greater

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
8704.31.34	3	60% or \$8,500 per unit whichever is the greater	50% or \$8,500 per unit whichever is the greater
8704.31.35	3	60% or \$9,500 per unit whichever is the greater	50% or \$9,500 per unit whichever is the greater
8704.31.36	3	60% or \$11,500 per unit whichever is the greater	50% or \$11,500 per unit whichever is the greater
8704.31.37	3	60% or \$12,500 per unit whichever is the greater	50% or \$12,500 per unit whichever is the greater
8704.31.39	3	60% or \$13,500 per unit whichever is the greater	50% or \$13,500 per unit whichever is the greater
8708.92.00	3	20%	22.5%



SCHEDULE 2

(Section 6(2))

(a) By substituting the expression "\$26.75" for the expression "\$25.75" in column 2 of Item No. 9908.00.10 in the Appendix to Chapters 1 to 97.

(b) By deleting Tariff Item Nos. 2206.00.20 and 2206.00.90 and substituting with the following :

	--- Other fermented beverages, sparkling :						
2206.00.21	---- Of an alcoholic strength by volume not exceeding 1.15% vol.	60%	10%	Free	112.203	1	
2206.00.22	---- Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	\$1.75 per litre	10%	Free	112.204	1	
2206.00.29	---- Other	\$2.80 per litre	10%	Free	112.205	1	
	--- Other fermented beverages, still :						
2206.00.91	---- Of an alcoholic strength by volume not exceeding 1.15% vol.	60%	10%	Free	112.213	1	
2206.00.92	---- Of an alcoholic strength by volume exceeding 1.15% vol. but not exceeding 6% vol.	\$1.75 per litre	10%	Free	112.214	1	
2206.00.99	---- Other	\$2.50 per litre	10%	Free	112.215	1	

(c) By deleting heading No. 87.07 and substituting the following :

87.07 Bodies (including cabs),  
for the motor vehicles of  
heading Nos. 87.01 to 87.05 :

- Bodies for the vehicles of  
Heading No. 87.03 :

--- Used or second-hand :

8707.10.11	---- Of a cylinder capacity not exceeding 1500 cc	50% or \$6,000 per unit which- ever is the greater	10%	Free	784.210	no.
8707.10.12	---- Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	50% or \$8,500 per unit which- ever is the greater	10%	Free	784.211	no.
8707.10.13	---- Of a cylinder capacity exceeding 2000 cc	60% or \$12,500 per unit which- ever is the greater	10%	Free	784.212	no.
8707.10.19	--- Other	60%	10%	Free	784.219	no.
	- Other :					
	--- Bodies of the vehicles of heading No. 87.04 :					
8707.90.11	---- Used or secondhand bodies (excluding cabs)	50% or \$12,500 per unit which- ever is the greater	10%	Free	784.260	no.
8707.90.12	---- Used or secondhand cabs	50%	10%	Free	784.261	no.
8707.90.19	---- Other	50%	10%	Free	784.262	no.
8707.90.90	--- Other	30%	10%	Free	784.269	no.

SCHEDULE 3  
(Section 6 [3])

Concession Code 228 is amended by substituting the expression "12 months" for the expression "6 months" appearing in line 6 of para (a) of Column 6.

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SCHEDULE 4  
(Section 6 [4])

Addition of Part 4 immediately after Code 234 of Part 3 of Schedule 2 to the Customs Tariff Act.

Part 4  
Notes

PART 4

*CONCESSIONS APPLICABLE TO PARTICULAR EXPORTED GOODS*

Notes.

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.
2. Subject to Note 3 and any other qualifying Note to this Part, goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parentheses, may be entered at the rates of export duty prescribed in Column (3), instead of any higher rates of export duty applicable under Part 1.
3. Application of the concessional rates of export duty under this Part is governed by the condition :

That the goods are accepted for export by the Comptroller as being of a kind answering to a name or description specified in Column (2).

4. Part 4 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant code number of Column (1) of this Part and the relevant Item number of Column (1) of Part I of this Schedule. Where it is indicated in column (5) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form :

I hereby certify that the within mentioned goods are \*exported by/to be supplied to

\_\_\_\_\_  
(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No. \_\_\_\_\_ of Part 4 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Date \_\_\_\_\_

Status \_\_\_\_\_

\*Delete whichever does not apply

Code No.	Description and Part I Chapter, Heading or Item No. Applicable	Export Duty	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)
301	Sugar (Chapter 17) (Heading No. 1701)	As determined by the Minister	(a) That the goods were or are wholly manufactured in Fiji  (b) That the goods are for export to any of the Forum Island Countries or any other country as approved by the Minister and will not be diverted to any other destination or used contrary to any conditions imposed	By the exporter

Passed by the House of Representatives this first day of December, in the year of our Lord one thousand, nine hundred and ninety-five.

Passed by the Senate this thirteenth day of December in the year of our Lord one thousand, nine hundred and ninety-five.