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GOVERNMENT OF FIJI

CUSTOMS TARIFF (BUDGET AMENDMENT) (NO. 4) DECREE 2010
(DECREE NO. 68 OF 2010)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Decree may be cited as the Customs Tariff (Budget Amendment) (No. 4) Decree 2010 and shall come into force on the 26th of November 2010.

Part I of Schedule 2 amended

2. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended by—

(a) deleting the duty rates appearing in columns 2, 3 or 4 as mentioned against each tariff item and inserting with new duty rates for the tariff items specified below—

Tariff Items	Column	Delete	Substitute
0702.00.00	4	Free	10%
0703.90.00	3	15%	32%
0703.90.00	4	Free.	10%
0704.10.00	4	Free	10%
0704.20.00	4	Free	10%
0704.90.00	4	Free	10%
0705.11.00	4	Free	10%
0705.19.00	4	Free	10%
0705.21.00	3	15%	32%
0705.21.00	4	Free	10%
0705.29.00	3	15%	32%
0705.29.00	4	Free	10%
0706.10.00	4	Free	10%
0706.90.00	4	Free	10%
0707.00.00	3	15%	32%
0707.00.00	4	Free	10%
0708.10.00	3	15%	32%
0708.20.00	3	15%	32%
0708.90.00	3	15%	32%
0708.10.00	4	Free	10%
0708.20.00	4	Free	10%
0708.90.00	4	Free	10%

0709.20.00	3	15%	32%
0709.30.00	3	15%	32%
0709.40.00	3	15%	32%
0709.51.00	3	15%	32%
0709.59.00	3	15%	32%
0709.20.00	4	Free	10%
0709.30.00	4	Free	10%
0709.40.00	4	Free	10%
0709.51.00	4	Free	10%
0709.59.00	4	Free	10%
0709.60.00	4	Free	10%
0709.70.00	3	15%	32%
0709.70.00	4	Free	10%
0709.90.00	3	15%	32%
0709.90.00	4	Free	10%
1704.10.00	4	Free	15%
1704.90.00	4	Free	15%
1806.20.10	4	Free	15%
1806.20.90	4	Free	15%
1806.31.00	4	Free	15%
1806.32.00	4	Free	15%
1806.90.10	4	Free	15%
1806.90.90	4	Free	15%
1904.10.00	4	Free	15%
1904.20.00	4	Free	15%
1904.30.00	4	Free	15%
1904.90.00	4	Free	15%
1905.31.00	4	Free	15%
1905.32.10	4	Free	15%
1905.32.90	4	Free	15%
1905.90.10	4	Free	15%
1905.90.90	4	Free	15%
2004.10.00	4	Free	15%
2005.20.00	4	Free	15%
2009.11.00	3	15%	32%
2009.12.00	3	15%	32%
2009.19.00	3	15%	32%
2009.21.00	3	15%	32%
2009.29.00	3	15%	32%
2009.31.00	3	15%	32%
2009.39.00	3	15%	32%
2009.41.00	3	15%	32%
2009.49.00	3	15%	32%
2009.50.00	3	15%	32%
2009.61.00	3	15%	32%
2009.69.00	3	15%	32%
2009.71.00	3	15%	32%
2009.79.00	3	15%	32%
2009.80.00	3	15%	32%
2009.90.00	3	15%	32%
2106.90.32	3	\$44.56 per litre	\$45.90 per litre

2106.90.39	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2201.10.00	4	10%	15%
2201.90.00	4	10%	15%
2202.10.00	4	10%	15%
2202.90.00	4	10%	15%
2203.00.10	3	\$2.10 per litre	\$2.16 per litre
2203.00.90	3	\$2.84 per litre	\$2.93 per litre
2204.10.90	3	\$4.44 per litre	\$4.57 per litre
2204.21.90	3	\$3.93 per litre	\$4.05 per litre
2204.29.90	3	\$3.93 per litre	\$4.05 per litre
2205.10.90	3	\$3.93 per litre	\$4.05 per litre
2205.90.90	3	\$3.93 per litre	\$4.05 per litre
2206.00.19	3	\$2.72 per litre	\$2.80 per litre
2206.00.22	3	\$2.72 per litre	\$2.80 per litre
2206.00.29	3	\$4.34 per litre	\$4.47 per litre
2206.00.92	3	\$2.72 per litre	\$2.80 per litre
2206.00.99	3	\$3.93 per litre	\$4.05 per litre
2207.10.00	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2207.20.10	3	\$44.56 per litre	\$45.90 per litre
2207.20.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.20.10	3	\$1.76 per litre	\$1.81 per litre
2208.20.20	3	\$44.56 per litre	\$45.90 per litre
2208.20.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.30.10	3	\$1.76 per litre	\$1.81 per litre
2208.30.20	3	\$44.56 per litre	\$45.90 per litre
2208.30.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.40.10	3	\$1.76 per litre	\$1.81 per litre
2208.40.20	3	\$44.56 per litre	\$45.90 per litre
2208.40.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.50.10	3	\$1.76 per litre	\$1.81 per litre
2208.50.20	3	\$44.56 per litre	\$45.90 per litre
2208.50.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.60.10	3	\$1.76 per litre	\$1.81 per litre
2208.60.20	3	\$44.56 per litre	\$45.90 per litre
2208.60.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.70.11	3	\$1.76 per litre	\$1.81 per litre
2208.70.12	3	\$44.56 per litre	\$45.90 per litre
2208.70.19	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.70.21	3	\$1.76 per litre	\$1.81 per litre
2208.70.22	3	\$44.56 per litre	\$45.90 per litre
2208.70.29	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.90.11	3	\$1.76 per litre	\$1.81 per litre
2208.90.19	3	\$1.76 per litre	\$1.81 per litre
2208.90.21	3	\$44.56 per litre	\$45.90 per litre
2208.90.29	3	\$44.56 per litre	\$45.90 per litre
2208.90.91	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.90.99	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2401.10.00	3	\$136.71 per kg	\$140.81 per kg
2401.20.00	3	\$136.71 per kg	\$140.81 per kg
2401.30.00	3	\$136.71 per kg	\$140.81 per kg
2402.10.00	3	\$88.01 per kg	\$90.65 per kg

2402.20.00	3	\$144.93 per kg or 1000 cigarettes, whichever is the greater	\$149.28 per kg or 1000 cigarettes, whichever is the greater
2402.90.10	3	\$88.01 per kg	\$90.65 per kg
2402.90.90	3	\$144.93 per kg or 1000 cigarettes, whichever is the greater	\$149.28 per kg or 1000 cigarettes, whichever is the greater
2403.10.00	3	\$88.01 per kg	\$90.65 per kg
2403.91.00	3	\$88.01 per kg	\$90.65 per kg
2403.99.90	3	\$88.01 per kg	\$90.65 per kg
3917.21.90	3	15%	32%
3917.22.90	3	15%	32%
3917.23.90	3	15%	32%
3917.29.90	3	15%	32%
3917.31.90	3	15%	32%
8426.11.90	3	32%	15%
8426.12.90	3	32%	15%
8426.19.90	3	32%	15%
8426.20.90	3	32%	15%
8426.30.90	3	32%	15%
8426.41.90	3	32%	15%
8426.49.90	3	32%	15%
8426.91.90	3	32%	15%
8426.99.90	3	32%	15%
8427.10.90	3	32%	15%
8427.20.90	3	32%	15%
8427.90.90	3	32%	15%
8429.11.90	3	32%	15%
8429.19.90	3	32%	15%
8429.20.90	3	32%	15%
8429.30.90	3	32%	15%
8429.40.90	3	32%	15%
8429.51.90	3	32%	15%
8429.52.90	3	32%	15%
8429.59.90	3	32%	15%
8430.10.90	3	32%	15%
8430.20.90	3	32%	15%
8430.31.90	3	32%	15%
8430.39.90	3	32%	15%
8430.41.90	3	32%	15%
8430.49.90	3	32%	15%
8430.50.90	3	32%	15%
8430.61.90	3	32%	15%
8430.69.90	3	32%	15%
8539.21.00	4	Free	15%
8539.22.00	4	Free	15%
8539.29.00	4	Free	15%
8539.31.00	4	Free	15%
8539.32.00	4	Free	15%

8544.49.00	3	15%	32%
8544.60.00	3	15%	32%
8703.32.40	3	32%	15%
8703.32.60	3	32%	15%
9613.10.00	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9613.20.00	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9613.80.10	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9908.00.10	2	\$44.56 per litre	\$45.90 per litre

(b) deleting tariff item No. "6813.89.00" and inserting "6813.89".

(c) deleting tariff item "8703.10.00" and inserting the following—

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10	--- Solar powered golf cars	Free	Free	12.5%	Free	781.203	u
8703.10.20	--- Other golf cars	5%	Free	12.5%	Free	781.207	u
8703.10.90	--- Other	32%	Free	12.5%	Free	781.209	u

(d) deleting tariff items "8703.23.10, 8703.23.20, 8703.23.30, 8703.23.40, 8703.23.50, 8703.23.60 and 8703.23.90" and inserting the following—

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	--- Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc						
8703.23.11	---- Ambulances	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.231	u
8703.23.12	---- New motor caravans	32%	15%	12.5%	Free	781.232	u

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8703.23.13	-----	Used or reconditioned motor caravans	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.233	u
8703.23.14	-----	New passenger motor cars and racing cars	15%	15%	12.5%	Free	781.234	u
8703.23.15	-----	Used or reconditioned passenger motor cars and racing cars	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.235	u
8703.23.16	-----	New other passenger motor vehicles	15%	15%	12.5%	Free	781.236	u
8703.23.19	-----	Used or reconditioned other passenger motor vehicles	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.237	u
	----	Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc						
8703.23.21	-----	Ambulances per unit whichever is the greater	32% or \$9150	15%	12.5%	Free	781.238	u
8703.23.22	-----	New motor caravans	32%	15%	12.5%	Free	781.239	u
8703.23.23	-----	Used or reconditioned motor caravans	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.241	u
8703.23.24	-----	New passenger motor cars and racing cars	32%	15%	12.5%	Free	781.242	u
8703.23.25	-----	Used or reconditioned passenger motor cars and racing cars	32% of \$9150 per unit whichever is the greater	15%	12.5%	Free	781.243	u
8703.23.26	-----	New other passenger motor vehicles	32%	15%	12.5%	Free	781.244	u
8703.23.29	-----	Used or reconditioned other passenger vehicles	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.249	u

(d) deleting tariff item "9603.90.00" and inserting the following—

Item No.	Description	Fiscal	Import Excise	Import Vat	Export Duty	Statistical Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9603.90	- Other						
9603.90.10	--- Mops	32%	Free	12.5%	Free	899.727	u
9603.90.90	--- Other	5%	Free	12.5%	Free	899.729	u

Part II of Schedule 2 amended

3. Part II of Schedule 2 to the Customs Tariff Act 1986 is amended by—

(a) inserting a new Note 5 after Note 4—

"5. Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses";

(b) deleting paragraph "(iv)" in column 2 of concession code 124;

(c) inserting the following new item after item no. (iii) in concession code 124 -

Code (1)	Description (2)	Fiscal (3)	Excise (4)	Vat (5)
124	(iv) Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free

(d) by inserting the following new item after item no. (vi) in concession code 124—

Code (1)	Description (2)	Fiscal (3)	Excise (4)	Vat (5)
124	(vii) Disposable gas lighter blanks for filling gas	15%	Free	12.5%

Part III of Schedule 2 amended

4. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended—

(a) by inserting the expression "at the time of importation or at the time of clearance from bonded warehouses" after the word "claimed" in condition (a) of Note 3;

(b) by deleting "\$400.00" in column 3 of concession code 218 (ix) and inserting "\$1000.00";

(c) by deleting "234" and inserting "240" in Note 9;

(d) by deleting the expression "water-jet ski" under concession code 235 (ii);

(e) by inserting the following new concession code after concession code 239—

Code	Persons or Bodies	Goods	Fiscal	Excise	Vat	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
240	Companies approved under Duty Suspension Scheme	New plant and machinery	Free	Free	12.5%	<p>(a) That the goods are directly used in the manufacture of goods approved under Duty Suspension Scheme (DSS)</p> <p>(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.</p>	The person approved by the Comptroller

Given under my hand this 31st day of December 2010.

EPELI NAILATIKAU
President of the Republic of Fiji