

[2009]

INTERIM GOVERNMENT OF THE REPUBLIC OF THE FIJI ISLANDS

CUSTOMS TARIFF ACT (BUDGET AMENDMENT) (No. 4) PROMULGATION 2007
(PROMULGATION NO. 40 OF 2007)

IN exercise of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Promulgation may be cited as the Customs Tariff Act (Amendment) (No. 4) Promulgation 2007 and comes into force on 23rd November 2007.

Part I of Schedule 2 amended

2. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:—

(a) by deleting the expression "3%" in column 3 for all tariff items attracting this rate in Part I of the tariff schedule (except for the tariff items specified below) and substituting it with the expression "5%":

0801.11.00

0801.19.00

0804.30.00

0804.50.00

0805.10.00

0805.20.00

0805.50.00

7325.10.10

8517.12.00

(b) by deleting the fiscal duty rate in column 3 and substituting the new fiscal duty rate for the tariff items specified below

| Tariff Item | Column | Delete | Substitute |
|-------------|--------|------------------------------|------------------------------|
| 0201.10.00 | 3 | 27% | 15% |
| 0201.20.00 | 3 | 27% | 15% |
| 0201.30.00 | 3 | 27% | 15% |
| 0202.10.00 | 3 | 27% | 15% |
| 0202.20.00 | 3 | 27% | 15% |
| 0202.30.00 | 3 | 27% | 15% |
| 0203.11.00 | 3 | 27% | 15% |
| 0203.12.00 | 3 | 27% | 15% |
| 0203.19.00 | 3 | 27% | 15% |
| 0203.21.00 | 3 | 27% | 15% |
| 0203.22.00 | 3 | 27% | 15% |
| 0203.29.00 | 3 | 27% | 15% |
| 0207.11.00 | 3 | 27% | 15% |
| 0207.12.00 | 3 | 27% | 15% |
| 0207.13.00 | 3 | 27% | 15% |
| 0207.14.00 | 3 | 27% | 15% |
| 0207.24.00 | 3 | 27% | 15% |
| 0207.25.00 | 3 | 27% | 15% |
| 0207.26.00 | 3 | 27% | 15% |
| 0207.27.00 | 3 | 27% | 15% |
| 0708.10.00 | 3 | 27% | 15% |
| 0708.20.00 | 3 | 27% | 15% |
| 0708.90.00 | 3 | 27% | 15% |
| 0713.10.10 | 3 | 15% | 5% |
| 0801.11.00 | 3 | 3 | 15% |
| 0801.19.00 | 3 | 3 | 15% |
| 0804.30.00 | 3 | 3 | 15% |
| 0804.50.00 | 3 | 3 | 15% |
| 0805.10.00 | 3 | 3 | 15% |
| 0805.20.00 | 3 | 3 | 15% |
| 0805.50.00 | 3 | 3 | 15% |
| 1006.30.00 | 3 | 27% | 15% |
| 1006.40.00 | 3 | 27% | 15% |
| 1604.11.00 | 3 | 27% | 15% |
| 1604.12.00 | 3 | 27% | 15% |
| 1604.13.00 | 3 | 27% | 15% |
| 1604.14.00 | 3 | 27% | 15% |
| 1604.15.00 | 3 | 27% | 15% |
| 1604.16.00 | 3 | 27% | 15% |
| 1604.19.00 | 3 | 27% | 15% |
| 1604.20.00 | 3 | 27% | 15% |
| 2106.90.32 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2106.90.39 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |

| | | | |
|------------|---|------------------------------|------------------------------|
| 2203.00.10 | 3 | \$2.04 per litre | \$2.10 per litre |
| 2203.00.90 | 3 | \$2.76 per litre | \$2.84 per litre |
| 2204.10.90 | 3 | \$4.31 per litre | \$4.44 per litre |
| 2204.21.90 | 3 | \$3.82 per litre | \$3.93 per litre |
| 2204.29.90 | 3 | \$3.82 per litre | \$3.93 per litre |
| 2205.10.90 | 3 | \$3.82 per litre | \$3.93 per litre |
| 2205.90.90 | 3 | \$3.82 per litre | \$3.93 per litre |
| 2206.00.19 | 3 | \$2.64 per litre | \$2.72 per litre |
| 2206.00.22 | 3 | \$2.64 per litre | \$2.72 per litre |
| 2206.00.29 | 3 | \$4.21 per litre | \$4.34 per litre |
| 2206.00.92 | 3 | \$2.64 per litre | \$2.72 per litre |
| 2206.00.99 | 3 | \$3.82 per litre | \$3.93 per litre |
| 2207.10.00 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2207.20.10 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2207.20.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.20.10 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.20.20 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.20.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.30.10 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.30.20 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.30.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.40.10 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.40.20 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.40.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.50.10 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.50.20 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.50.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.60.10 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.60.20 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.60.90 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.70.11 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.70.12 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.70.19 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.70.21 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.70.22 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.70.29 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.90.11 | 3 | \$1.71 per litre | \$1.76 per litre |
| 2208.90.19 | 3 | \$1.71 per litre | \$1.76 per litre |

| | | | |
|------------|---|--|--|
| 2208.90.21 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.90.29 | 3 | \$43.26 per litre | \$44.56 per litre |
| 2208.90.91 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2208.90.99 | 3 | \$75.76 per litre of alcohol | \$78.03 per litre of alcohol |
| 2401.10.00 | 3 | \$132.73 per kg | \$136.71 per kg |
| 2401.20.00 | 3 | \$132.73 per kg | \$136.71 per kg |
| 2401.30.00 | 3 | \$132.73 per kg | \$136.71 per kg |
| 2402.10.00 | 3 | \$85.45 per kg | \$88.01 per kg |
| 2402.20.00 | 3 | \$140.71 per kg or 1000 cigarettes, whichever is the greater | \$144.93 per kg or 1000 cigarettes, whichever is the greater |
| 2402.90.10 | 3 | \$85.45 per kg | \$88.01 per kg |
| 2402.90.90 | 3 | \$140.71 per kg or 1000 cigarettes, whichever is the greater | \$144.93 per kg or 1000 cigarettes, whichever is the greater |
| 2403.10.00 | 3 | \$85.45 per kg | \$88.01 per kg |
| 2403.91.00 | 3 | \$85.45 per kg | \$88.01 per kg |
| 2403.99.90 | 3 | \$85.45 per kg | \$88.01 per kg |
| 2523.21.00 | 3 | 27% | 15% |
| 2523.29.00 | 3 | 27% | 15% |
| 2523.30.00 | 3 | 27% | 15% |
| 2523.90.00 | 3 | 27% | 15% |
| 3917.21.90 | 3 | 27% | 15% |
| 3917.22.90 | 3 | 27% | 15% |
| 3917.23.90 | 3 | 27% | 15% |
| 3917.29.90 | 3 | 27% | 15% |
| 3917.31.90 | 3 | 27% | 15% |
| 4819.30.00 | 3 | 27% | 15% |
| 4819.40.00 | 3 | 27% | 15% |
| 7325.10.10 | 3 | 3% | 15% |
| 7615.19.10 | 3 | 27% | 15% |
| 8471.30.00 | 3 | Free | 15% |
| 8471.41.00 | 3 | Free | 5% |
| 8471.49.00 | 3 | Free | 5% |
| 8471.50.00 | 3 | Free | 5% |
| 8471.60.00 | 3 | Free | 5% |
| 8471.70.00 | 3 | Free | 5% |
| 8471.80.00 | 3 | Free | 5% |
| 8471.90.00 | 3 | Free | 5% |
| 8473.30.00 | 3 | Free | 5% |
| 8517.12.00 | 3 | 3% | 15% |
| 8528.41.00 | 3 | Free | 5% |

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|------------|---|-------------------|-------------------|
| 8528.51.00 | 3 | Free | 5% |
| 8528.61.00 | 3 | Free | 5% |
| 8544.42.00 | 3 | 27% | 15% |
| 8544.49.00 | 3 | 27% | 15% |
| 8544.60.00 | 3 | 27% | 15% |
| 8712.00.00 | 3 | 15% | 5% |
| 9908.00.10 | 2 | \$43.26 per litre | \$44.56 per litre |

(c) by deleting tariff items 8426.11.00, 8426.12.00, 8426.19.00, 8426.20.00, 8426.30.00, 8426.41.00, 8426.49.00, 8426.91.00 and 8426.99.00 and substituting the following:-

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Excise</u> | <u>Import Val</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|---|---------------|--------------------------|-----------------------|------------------------|-----------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 8426.11 | -- Overhead traveling crane on fixed support | | | | | | |
| 8426.11.10 | --- New | 5% | 5% | 12.5% | Free | 744.310 | u |
| 8426.11.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.311 | u |
| 8426.12 | -- Mobile lifting frames on tyres and straddle carriers | | | | | | |
| 8426.12.10 | --- New | 5% | 5% | 12.5% | Free | 744.320 | u |
| 8426.12.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.321 | u |
| 8426.19 | -- Other | | | | | | |
| 8426.19.10 | --- New | 5% | 5% | 12.5% | Free | 744.330 | u |
| 8426.19.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.331 | u |
| 8426.20 | -- Tower cranes | | | | | | |
| 8426.20.10 | --- New | 5% | 5% | 12.5% | Free | 744.340 | u |
| 8426.20.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.341 | u |
| 8426.30 | -- Portal or pedestal jib cranes | | | | | | |
| 8426.30.10 | --- New | 5% | 5% | 12.5% | Free | 744.350 | u |

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|------------|-----|---|-----|-----|-------|------|---------|---|
| 8426.30.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.351 | u |
| 8426.41 | -- | On tyres | | | | | | |
| 8426.41.10 | --- | New | 5% | 5% | 12.5% | Free | 744.371 | u |
| 8426.41.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.372 | u |
| 8426.49 | -- | Other | | | | | | |
| 8426.49.10 | --- | New | 5% | 5% | 12.5% | Free | 744.379 | u |
| 8426.49.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.373 | u |
| 8426.91 | -- | Designed for mounting on road vehicles | | | | | | |
| 8426.91.10 | --- | New | 5% | 5% | 12.5% | Free | 744.391 | u |
| 8426.91.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.392 | u |
| 8426.99 | -- | Other | | | | | | |
| 8426.99.10 | --- | New | 5% | 5% | 12.5% | Free | 744.393 | u |
| 8426.99.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.399 | u |

(d) by deleting tariff items 8427.10.00, 8427.20.00, 8427.90.00 and substituting the following:-

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Exclse</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> | |
|-----------------|--|-----------------------|--------------------------|-----------------------|------------------------|-----------------------------|-------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 8427.10 | - Self propelled trucks propelled by an electric motor | | | | | | | |
| 8427.10.10 | --- | New | 5% | 5% | 12.5% | Free | 744.110 | u |
| 8427.10.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 744.111 | u |
| 8427.20 | - Other self propelled trucks | | | | | | | |
| 8427.20.10 | --- | New | 5% | 5% | 12.5% | Free | 744.120 | u |

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|------------|---------------------------|-----|-----|-------|------|---------|---|
| 8427.20.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.121 | u |
| 8427.90 | - Other trucks | | | | | | |
| 8427.90.10 | --- New | 5% | 5% | 12.5% | Free | 744.130 | u |
| 8427.90.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 744.131 | u |

(e) by deleting tariff items 8429.11.00, 8429.19.00, 8429.20.00, 8429.30.00, 8429.40.00, 8429.51.00, 8429.52.00 and 8429.59.00 and substituting the following:-

| <u>Items 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) |
| 8429.11 | -- Track laying | | | | | | |
| 8429.11.10 | --- New | 5% | 5% | 12.5% | Free | 723.111 | u |
| 8429.11.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.112 | u |
| 8429.19 | -- Other | | | | | | |
| 8429.19.10 | --- New | 5% | 5% | 12.5% | Free | 723.119 | u |
| 8429.19.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.113 | u |
| 8429.20 | - Graders and levellers | | | | | | |
| 8429.20.10 | --- New | 5% | 5% | 12.5% | Free | 723.120 | u |
| 8429.20.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.121 | u |
| 8429.30 | - Scrapers | | | | | | |
| 8429.30.10 | --- New | 5% | 5% | 12.5% | Free | 723.310 | u |
| 8429.30.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.311 | u |
| 8429.40 | - Tamping machines and road rollers | | | | | | |
| 8429.40.10 | --- New | 5% | 5% | 12.5% | Free | 723.330 | u |
| 8429.40.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.331 | u |
| 8429.51 | -- Front-end shovels loaders | | | | | | |

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|------------|---|-----|-----|-------|------|---------|---|
| 8429.51.10 | --- New | 5% | 5% | 12.5% | Free | 723.210 | u |
| 8429.51.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.211 | u |
| 8429.52 | -- Machinery with a 360° revolving superstructure | | | | | | |
| 8429.52.10 | --- New | 5% | 5% | 12.5% | Free | 723.220 | u |
| 8429.52.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.221 | u |
| 8429.59 | -- Other | | | | | | |
| 8429.59.10 | --- New | 5% | 5% | 12.5% | Free | 723.222 | u |
| 8429.59.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.290 | u |

(f) by deleting tariff items 8430.10.10, 8430.20.00, 8431.00.00, 8430.39.00, 8430.41.00, 8430.49.00, 8430.50.00, 8430.61.00 and 8430.69.00 and substituting the following:-

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Exclse</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|--|---------------|----------------------|-------------------|--------------------|-------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 8430.10 | - Pile - drivers and pile - extractors | | | | | | |
| 8430.10.10 | --- New | 5% | 5% | 12.5% | Free | 723.410 | u |
| 8430.10.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.411 | u |
| 8430.20 | - Snow - plough and snow - blowers | | | | | | |
| 8430.20.10 | --- New | 5% | 5% | 12.5% | Free | 723.420 | u |
| 8430.20.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.421 | u |
| 8430.31 | -- Self - propelled | | | | | | |
| 8430.31.10 | --- New | 5% | 5% | 12.5% | Free | 723.350 | u |
| 8430.31.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.351 | u |
| 8430.39 | -- Other | | | | | | |
| 8430.39.10 | --- New | 5% | 5% | 12.5% | Free | 723.430 | u |
| 8430.39.90 | --- Used or reconditioned | 27% | 15% | 12.5% | Free | 723.431 | u |

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|------------|-----|------------------------------------|-----|-----|-------|------|---------|---|
| 8430.41 | -- | Self-propelled | | | | | | |
| 8430.41.10 | --- | New | 5% | 5% | 12.5% | Free | 723.370 | u |
| 8430.41.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 723.371 | u |
| 8430.49 | -- | Other | | | | | | |
| 8430.49.10 | --- | New | 5% | 5% | 12.5% | Free | 723.440 | u |
| 8430.49.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 723.441 | u |
| 8430.50 | - | Other machinery, self-propelled | | | | | | |
| 8430.50.10 | --- | New | 5% | 5% | 12.5% | Free | 723.390 | u |
| 8430.50.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 723.391 | u |
| 8430.61 | -- | Tamping or compacting machinery | | | | | | |
| 8430.61.10 | --- | New | 5% | 5% | 12.5% | Free | 723.450 | u |
| 8430.61.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 723.451 | u |
| 8430.69 | -- | Other | | | | | | |
| 8430.69.10 | --- | New | 5% | 5% | 12.5% | Free | 723.452 | u |
| 8430.69.90 | --- | Used or reconditioned | 27% | 15% | 12.5% | Free | 723.470 | u |

(g) by deleting tariff items 8525.60.10 and 8525.60.20 and substituting with the following tariff items:-

| <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) |
| 8525.60.10 | --- Private mobile radios used in vehicles | 3% | Free | 12.5% | Free | 764.321 | u |

(h) by deleting tariff items 8701.20.00 and 8701.30.00 and substituting with 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) |
| 8701.20 | Road tractors for semi trailers | | | | | | |
| 8701.20.10 | --- New | 27% | 15% | 12.5% | Free | 783.200 | u |
| 8701.20.90 | --- Used or reconditioned | 27% or \$10,542 per unit whichever is the greater | 15% | 12.5% | Free | 783.201 | u |
| 8701.30 | Track - laying tractors | | | | | | |
| 8701.30.10 | --- New | 27% | 15% | 12.5% | Free | 722.300 | u |
| 8701.30.90 | --- Used or reconditioned | 27% or \$6,710 per unit whichever is the greater | 15% | 12.5% | Free | 722.301 | u |

(i) by deleting tariff item 8701.90.90 and substituting it with the following tariff items:-

| <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) |
| 8701.90.20 | --- Other new tractors | 27% | 15% | 12.5% | Free | 722.492 | u |
| 8701.90.90 | --- Other used or reconditioned tractors | 27% or \$3,877 per unit whichever is the greater | 15% | 12.5% | Free | 722.499 | u |

(j) by deleting all tariff items created under sub headings 8702.10 and 8702.90 and substituting 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) |
| 8702.10 | -- With compression- ignition internal combustion piston engine (diesel or semi - diesel) | | | | | | |
| | --- New motor vehicles | | | | | | |
| 8702.10.11 | ---- For transport of 10 persons or more but not exceeding 15 persons including the driver | 27% | 15% | 12.5% | Free | 783.111 | u |
| 8702.10.12 | ---- For transport of 16 persons or more but not exceeding 22 persons including the driver | 27% | 15% | 12.5% | Free | 783.112 | u |
| 8702.10.19 | ---- For transport of 23 persons or more | 27% | 15% | 12.5% | Free | 783.113 | u |
| | --- Used or reconditioned motor vehicles | | | | | | |
| 8702.10.21 | ---- For transport of 10 persons or more but not exceeding 15 persons including the driver | 27% or \$10,400 per unit whichever is the greater | 15% | 12.5% | Free | 783.114 | u |
| 8702.10.22 | ---- For transport of 16 persons or more but not exceeding 22 persons including the driver | 27% or \$12,400 per unit whichever is the greater | 15% | 12.5% | Free | 783.115 | u |
| 8702.10.29 | ---- For transport of 23 persons or more | 27% or \$16,500 per unit whichever is the greater | 15% | 12.5% | Free | 783.123 | u |

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|------------|------|---|---|-----|-------|------|---------|---|
| 8702.90 | - | Other | | | | | | |
| | | --- New motor vehicles | | | | | | |
| 8702.90.11 | ---- | For transport of 10 persons or more but not exceeding 15 persons including the driver | 27% | 15% | 12.5% | Free | 783.191 | u |
| 8702.90.12 | ---- | For transport of 16 persons or more but not exceeding 22 persons including the driver | 27% | 15% | 12.5% | Free | 783.192 | u |
| 8702.90.19 | ---- | For transport of 23 persons or more | 27% | 15% | 12.5% | Free | 783.193 | u |
| | | --- Used or reconditioned motor vehicles | | | | | | |
| 8702.90.91 | ---- | For transport of 10 persons or more but not exceeding 15 persons including the driver | 27% or \$10,400 per unit whichever is the greater | 15% | 12.5% | Free | 783.194 | u |
| 8702.90.92 | ---- | For transport of 16 persons or more but not exceeding 22 persons including the driver | 27% or \$12,400 per unit whichever is the greater | 15% | 12.5% | Free | 783.195 | u |
| 8702.90.99 | ---- | For transport of 23 persons or more | 27% or \$16,500 per unit whichever is the greater | 15% | 12.5% | Free | 783.199 | u |

(k) by deleting the expression "--- of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc" created under subheading 8703.22.

(l) by deleting tariff items 8703.22.11, 8703.22.12, 8703.22.13, 8703.22.14, 8703.22.15, 8703.22.16, 8703.22.19, 8703.22.21, 8703.22.22, 8703.22.23, 8703.22.25, 8703.22.26, 8703.22.27 and 8703.22.29 and substituting the following:-

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Exclse</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|---|--|--------------------------|-----------------------|------------------------|-----------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 8703.22 | -- Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc | | | | | | |
| 8703.22.10 | --- Ambulances | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.211 | u |
| 8703.22.20 | --- New motor caravans | 27% | 15% | 12.5% | Free | 781.212 | u |
| 8703.22.30 | --- Used or reconditioned motor caravans | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.213 | u |
| 8703.22.40 | --- New passenger motor cars and racing cars | 27% | 15% | 12.5% | Free | 781.214 | u |
| 8703.22.50 | --- Used or reconditioned passenger motor cars and racing cars | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.215 | u |
| 8703.22.60 | --- New, other passenger motor vehicles | 27% | 15% | 12.5% | Free | 781.216 | u |
| 8703.22.90 | --- Used or reconditioned other passenger motor vehicles | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.219 | u |

(m) by deleting the expression "-- of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc" created under subheading 8703.23.

(n) by deleting tariff items 8703.23.11, 8703.23.12, 8703.23.13, 8703.23.14, 8703.23.15, 8703.23.16, 8703.23.19, 8703.23.21, 8703.23.22, 8703.23.23, 8703.23.24, 8703.23.25, 8703.23.26, 8703.23.29, 8703.23.31, 8703.23.32, 8703.23.33, 8703.23.34, 8703.23.35, 8703.23.36, 8703.23.39, 8703.23.41, 8703.23.42, 8703.23.43, 8703.23.44, 8703.23.45, 8703.23.46 and 8703.23.49 and substituting the following:-

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| <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) |
| 8703.23 | -- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc | | | | | | |
| 8703.23.10 | --- Ambulances | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.231 | u |
| 8703.23.20 | --- New motor caravans | 27% | 15% | 12.5% | Free | 781.232 | u |
| 8703.23.30 | --- Used or reconditioned motor caravans | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.233 | u |
| 8703.23.40 | --- New passenger motor cars and racing cars | 27% | 15% | 12.5% | Free | 781.234 | u |
| 8703.23.50 | --- Used or reconditioned passenger motor cars and racing cars | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.235 | u |
| 8703.23.60 | --- New, other passenger motor vehicles | 27% | 15% | 12.5% | Free | 781.236 | u |
| 8703.23.90 | --- Used or reconditioned other passenger motor vehicles | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.239 | u |

(o) by deleting the expression "\$14,150" in column 3 and substituting it with the expression "\$15,000" for tariff items 8703.24.10, 8703.24.30, 8703.24.50 and 8703.24.90.

(p) by deleting the following expressions created under subheading 8703.31:

- (i) "--- of a cylinder capacity not exceeding 1000 cc".
- (ii) "--- of a cylinder capacity exceeding 1000 cc but not exceeding 1200 cc".
- (iii) "--- of a cylinder capacity exceeding 1200 cc but not exceeding 1500 cc".

(q) by deleting tariff items 8703.31.11, 8703.31.13, 8703.31.14, 8703.31.15, 8703.31.16, 8703.31.19, 8703.31.21, 8703.31.22, 8703.31.23, 8703.31.24, 8703.31.26, 8703.31.29, 8703.31.31, 8703.31.32, 8703.31.33, 8703.31.34, 8703.31.35, 8703.31.36 and 8703.31.39 and substituting 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) |
| | - Other vehicles, with compression - ignition internal combustion piston engine (diesel) semi - diesel) | | | | | | |
| 8703.31 | -- Of a cylinder capacity not exceeding 1500 cc | | | | | | |
| 8703.31.10 | --- Ambulances | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.281 | u |
| 8703.31.20 | --- New motor caravans | 27% | 15% | 12.5% | Free | 781.282 | u |
| 8703.31.30 | --- Used or reconditioned motor caravans | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.283 | u |
| 8703.31.40 | --- New passenger motor cars and racing cars | 27% | 15% | 12.5% | Free | 781.284 | u |
| 8703.31.50 | --- Used or reconditioned passenger motor cars and racing cars | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.285 | u |
| 8703.31.60 | --- New, other passenger motor vehicles | 27% | 15% | 12.5% | Free | 781.286 | u |
| 8703.31.90 | --- Used or reconditioned other passenger motor vehicles | 27% or \$7,350 per unit whichever is the greater | 15% | 12.5% | Free | 781.289 | u |

(r) by deleting the following expressions created under subheading 8703.32:

(iv) " - - of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc".

(v) " - - of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc".

(vi) " - - of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc".

(s) by deleting tariff items 8703.32.11, 8703.32.12, 8703.32.13, 8703.32.14, 8703.32.15, 8703.32.16, 8703.32.19, 8703.32.21, 8703.32.22, 8703.32.23, 8703.32.24, 8703.32.25, 8703.32.26, 8703.32.29, 8703.32.31, 8703.32.32, 8703.32.33, 8703.32.34, 8703.32.35, 8703.32.36 and 8703.32.39 and substituting the following:-

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Exclse</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|---|---|--------------------------|-----------------------|------------------------|-----------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 8703.32 | -- Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc | | | | | | |
| 8703.32.10 | --- Ambulances | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.311 | u |
| 8703.32.20 | --- New motor caravans | 27% | 15% | 12.5% | Free | 781.312 | u |
| 8703.32.30 | --- Used or reconditioned motor caravans | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.313 | u |
| 8703.32.40 | --- New passenger motor cars and racing cars | 27% | 15% | 12.5% | Free | 781.314 | u |
| 8703.32.50 | --- Used or reconditioned passenger motor cars and racing cars | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.315 | u |
| 8703.32.60 | --- New, other passenger motor vehicles | 27% | 15% | 12.5% | Free | 781.316 | u |
| 8703.32.90 | --- Used or reconditioned other passenger motor vehicles | 27% or \$11,150 per unit whichever is the greater | 15% | 12.5% | Free | 781.319 | u |

(t) by deleting the expression "\$13,150" in column 3 and substituting with the expression "\$11,150" for tariff items 8703.33.11, 8703.33.13, 8703.33.15 and 8703.33.19.

(u) by deleting the expression "\$14,150" in column 3 and substituting it with the expression "\$15,000" for tariff items 8703.33.21, 8703.33.23, 8703.33.25 and 8703.33.29.

(v) by deleting tariff items 8704.10.10 and substituting it with the following tariff items:-

| <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) |
| 8704.10 | - Dumpers designed for off-highway use | | | | | | |
| 8704.10.10 | --- New dumpers designed for off-highway use | 27% | 15% | 12.5% | Free | 781.101 | u |
| 8704.10.90 | --- Used or reconditioned dumpers designed for off-highway use | 27% or \$13,158 per unit whichever is the greater | 15% | 12.5% | Free | 781.102 | u |

(w) by deleting tariff items 8704.22.11 and 8704.22.19 and substituting with the following tariff items:-

| <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) |
| 8704.22.11 | ---- New of a cylinder capacity not exceeding 2000cc | 27% | 15% | 12.5% | Free | 782.145 | u |
| 8704.22.12 | ---- New of a cylinder capacity exceeding 2000cc | 27% | 15% | 12.5% | Free | 782.146 | u |

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|------------|--|---|-----|-------|------|---------|---|
| 8704.22.13 | ---- Used or reconditioned of a cylinder capacity not exceeding 2000cc | 27% or \$13,555 per unit whichever is the greater | 15% | 12.5% | Free | 782.271 | u |
| 8704.22.19 | ---- Used or reconditioned of a cylinder capacity exceeding 2000cc | 27% or \$10,513 per unit whichever is the greater | 15% | 12.5% | Free | 782.272 | u |

(x) by deleting tariff items 8704.22.20 and 8704.22.90 and substituting with the following tariff items:-

| <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) |
| 8704.22.20 | --- New refuse collectors whether or not fitted with loading, compressing, dumping devices etc | 27% | 15% | 12.5% | Free | 782.147 | u |
| 8704.22.30 | --- Used or reconditioned refuse collectors whether or not fitted with loading, compressing, dumping devices etc | 27% or \$9,554 per unit whichever is greater | 15% | 12.5% | Free | 782.273 | u |
| | --- Other | | | | | | |
| 8704.22.91 | ---- New vehicles | 27% | 15% | 12.5% | Free | 782.148 | u |
| 8704.22.99 | ---- Used or reconditioned other vehicles | 27% or \$5,469 per unit whichever is greater | 15% | 12.5% | Free | 782.274 | u |

(y) by deleting tariff items 8704.23.10, 8704.23.20 and 8704.23.90 and substituting with the following tariff items:-

| <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) |
| 8704.23.10 | --- New chassis fitted with engine and cabs whether or not the cab is complete | 27% | 15% | 12.5% | Free | 782.149 | u |
| 8704.23.20 | --- Used or reconditioned chassis fitted with engine and cabs whether or not the cab is complete | 27% or \$9,560 per unit whichever is the greater | 15% | 12.5% | Free | 782.275 | u |
| 8704.23.30 | --- New sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially constructed and designed for operation on site and also on highways for the transport of heavy bulk materials | 27% | 15% | 12.5% | Free | 782.151 | u |
| 8704.23.40 | --- Used or reconditioned sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially constructed and designed for operation on site and also on highways for the transport of heavy bulk materials | 27% or \$9,560 per unit whichever is the greater | 15% | 12.5% | Free | 782.276 | u |
| | --- Other | | | | | | |
| 8704.23.91 | ---- New | 27% | 15% | 12.5% | Free | 782.152 | u |
| 8704.23.99 | ---- Other used or reconditioned vehicles | 27% or \$9,527 per unit whichever is the greater | 15% | 12.5% | Free | 782.277 | u |

(z) by deleting tariff items 8704.32.11 and 8704.32.19 and substituting with 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) |
| 8704.32.11 ---- | New of a cylinder capacity not exceeding 2000cc | 27% | 15% | 12.5% | Free | 782.191 | u |
| 8704.32.12 ---- | Used or reconditioned of a cylinder capacity not exceeding 2000cc | 27% or \$13,070 per unit whichever is the greater | 15% | 12.5% | Free | 782.278 | u |
| 8704.32.13 ---- | New of a cylinder capacity exceeding 2000cc | 27% | 15% | 12.5% | Free | 782.192 | u |
| 8704.32.19 ---- | Used or reconditioned of a cylinder capacity exceeding 2000cc | 27% or \$9,731 per unit whichever is the greater | 15% | 12.5% | Free | 782.279 | u |

(a) (i) by deleting tariff items 8704.32.20, 8704.32.30 and 8704.32.90 and substituting with 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) |
| 8704.32.20 --- | New refuse collectors whether or not fitted with loading, compressing, damping, etc devices | 27% | 15% | 12.5% | Free | 782.193 | u |
| 8704.32.30 --- | Used or reconditioned refuse collectors whether or not fitted with loading, compressing, damping, etc devices | 27% or \$10,215 per unit whichever is the greater | 15% | 12.5% | Free | 782.292 | u |
| 8704.32.40 --- | Other new vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes | 27% | 15% | 12.5% | Free | 782.194 | u |

| | | | | | | | |
|------------|--|---|-----|-------|------|---------|---|
| 8704.32.50 | --- Other used or reconditioned vehicles of a g.v.w exceeding 5 tonnes but not exceeding 20 tonnes | 27% or \$8,927 per unit whichever is the greater | 15% | 12.5% | Free | 782.293 | u |
| 8704.32.60 | --- Other new vehicles of g.v.w exceeding 20 tonnes | 27% | 15% | 12.5% | Free | 782.195 | u |
| 8704.32.90 | --- Other used or reconditioned vehicles of g.v.w exceeding 20 tonnes | 27% or \$11,444 per unit whichever is the greater | 15% | 12.5% | Free | 782.294 | u |

(ii) by deleting tariff item 8704.90.00 and substituting 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) |
| 8704.90 | - Other | | | | | | |
| 8704.90.10 | --- New | 27% | 15% | 12.5% | Free | 782.199 | u |
| 8704.90.90 | --- Used or reconditioned | 27% or \$366 per unit whichever is the greater | 15% | 12.5% | Free | 782.295 | u |

(iii) by deleting tariff items 8705.10.00 and substituting 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) |
| 8705.10 | - Crane lorries | | | | | | |
| 8705.10.10 | --- New | 27% | 15% | 12.5% | Free | 782.210 | u |
| 8705.10.90 | --- Used or reconditioned | 27% or \$6,057 per unit whichever is the greater | 15% | 12.5% | Free | 782.211 | u |

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(iv) by deleting tariff item 8705.20.00 and substituting 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) |
| 8705.20 | - Mobile drilling derricks | | | | | | |
| 8705.20.10 | --- New | 27% | 15% | 12.5% | Free | 782.230 | u |
| 8705.20.90 | --- Used or reconditioned | 27% or \$6,057 per unit whichever is the greater | 15% | 12.5% | Free | 782.212 | u |

(v) by deleting tariff item 8705.30.00 and substituting 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) |
| 8705.30 | - Fire fighting vehicles | | | | | | |
| 8705.30.10 | --- New | 27% | 15% | 12.5% | Free | 782.250 | u |
| 8705.30.90 | --- Used or reconditioned | 27% or \$6,057 per unit whichever is the greater | 15% | 12.5% | Free | 782.213 | u |

(vi) by deleting tariff items 8705.40.00 and substituting 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) |
| 8705.40 | - Concrete - mixer lorries | | | | | | |
| 8705.40.10 | --- New | 27% | 15% | 12.5% | Free | 782.270 | u |
| 8705.40.90 | --- Used or reconditioned | 27% or \$16,498 per unit whichever is the greater | 15% | 12.5% | Free | 782.214 | u |

(vii) by deleting tariff items 8705.90.10 and 8705.90.90 and substituting 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) |
| 8705.90 | Other | | | | | | |
| 8705.90.10 | --- New lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like: lorries for cleansing streets, gutters and the like: spraying lorries | 27% | 15% | 12.5% | Free | 782.291 | u |
| 8705.90.20 | --- Used lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and is the greater the like: lorries for cleansing streets, gutters and the like: spraying lorries | 27% or \$57,921 per unit whichever | 15% | 12.5% | Free | 782.292 | u |
| | --- Other | | | | | | |
| 8705.90.91 | ---- New | 27% | 15% | 12.5% | Free | 782.293 | u |
| 8705.99.99 | ---- Used or reconditioned | 27% or \$8,635 per unit whichever is the greater | 15% | 12.5% | Free | 782.299 | u |

(viii) by deleting tariff items 8706.00.10 and 8706.00.90 and substituting 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) |
| 8706.00.10 | --- New of a cylinder capacity not exceeding 2000cc | 27% | 15% | 12.5% | Free | 784.110 | u |
| 8706.00.20 | --- Used or reconditioned of a cylinder capacity not exceeding 2000cc | 27% or \$5,209 per unit whichever is the greater | 15% | 12.5% | Free | 782.111 | u |

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--- Other

| | | | | | | | |
|------------|----------------------------|--|-----|-------|------|---------|---|
| 8706.00.91 | ---- New | 27% | 15% | 12.5% | Free | 784.112 | u |
| 8706.00.99 | ---- Used or reconditioned | 27% or \$5,209 per unit whichever is the greater | 15% | 12.5% | Free | 784.190 | u |

(ix) by deleting tariff items 8716.10.00, 8716.20.00, 8716.31.00, 8716.39.00 and 8716.40.00 and substituting 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) |
| 8716.10 | - Trailers and semi-trailers of the caravan type, for housing and camping | | | | | | |
| 8716.10.10 | --- New | 27% | 15% | 12.5% | Free | 786.100 | u |
| 8716.10.90 | --- Used or reconditioned | 27% or \$782 per unit whichever is the greater | 15% | 12.5% | Free | 786.101 | u |
| 8716.20 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | | | | | | |
| 8716.20.10 | --- New | 27% | 15% | 12.5% | Free | 786.210 | u |
| 8716.20.90 | --- Used or reconditioned | 27% or \$2,873 per unit whichever is the greater | 15% | 12.5% | Free | 786.211 | u |
| 8716.31 | -- Tanker trailers and tanker semi-trailers | | | | | | |
| 8716.31.10 | --- New | 27% | 15% | 12.5% | Free | 786.220 | u |
| 8716.31.90 | --- Used or reconditioned | 27% or \$14,582 per unit whichever is the greater | 15% | 12.5% | Free | 786.221 | u |

| | | | | | | | |
|------------|--|--|-----|-------|------|---------|---|
| 8716.39 | -- Other | | | | | | |
| 8716.39.10 | --- New | 27% | 15% | 12.5% | Free | 786.290 | u |
| 8716.39.90 | --- Used or reconditioned | 27% or \$6,707 per unit whichever is the greater | 15% | 12.5% | Free | 786.291 | u |
| 8716.40 | -- Other trailers and semi-trailers | | | | | | |
| 8716.40.10 | --- New | 27% | 15% | 12.5% | Free | 786.830 | u |
| 8716.40.90 | --- Used or reconditioned | 27% or \$3,776 per unit whichever is the greater | 15% | 12.5% | Free | 786.831 | u |

(x) by deleting tariff items 8907.90.00 and substituting it with the following tariff items:-

| <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) |
| 8907.90 | -- Other | | | | | | |
| 8907.90.10 | --- Floating landing stages | 15% | Free | 12.5% | Free | 793.911 | u |
| 8907.90.90 | --- Other | 5% | Free | 12.5% | Free | 793.912 | u |

(b) (i) by deleting tariff item 0405.10.20 in chapter 4;

(ii) by deleting tariff items 0405.90.00 and substituting it with the following tariff items:-

| <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) |
| 0405.90 | -- Other | | | | | | |
| 0405.90.10 | --- Ghce | 3% | Free | 12.5% | Free | 023.102 | kg |
| 0405.90.90 | --- Other | 3% | Free | 12.5% | Free | 029.900 | kg |

Part II and III of Schedule 2 amended

3. Parts II and III of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:—

(a) by deleting paragraph (ii) in concession code 113 (b);

(b) by inserting the following items after item (iii) in concession code 124

| Code (1) | Description (2) | Fiscal (3) | Excise (4) | Vat (5) |
|-------------|--|---------------|---------------|------------|
| 124 | (iv) Biodegradable Cornstarch based Plastic bags | 15% | Free | 12.5% |

(c) by deleting the expression "All goods" in column 3 of concession code 215 and substituting it with the expression "Goods as approved by the Comptroller";

(d) by deleting "twelve (12) months" in column 7 of paragraph (a) of concession code 228 and substituting it with "three (3) months";

(e) by deleting "6 months" in column 7 of paragraph (b) of concession code 228 and substituting it with "3 months";

(f) by deleting the expression "All goods" in column 3 of concession code 230 and substituting it with the expression "Goods as approved by the Comptroller"; and

(g) in concession code 235, (a) by allocating "(i)" before the word "Building" in column 3;

(b) by adding the expression "which are not manufactured and available in Fiji" after the word "utensils"; and

(c) by deleting the expression "not available locally" in column 3 of paragraph

(ii) and substituting it with the expression "which are not manufactured and available in Fiji".

Given under my hand this 23rd day of November 2007.

J. I. ULUIVUDA
President of the Republic of Fiji