

## INTERIM GOVERNMENT OF THE REPUBLIC OF FIJI ISLANDS

CUSTOMS TARIFF ACT (BUDGET AMENDMENT) (No. 6) PROMULGATION 2008  
(PROMULGATION NO. 36 OF 2008)

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 (Budget Amendment) (No. 6) Promulgation 2008 and comes into force on 21st November 2008.

*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 "27%" in column 3 for all tariff items attracting this rate in Part I of the tariff schedule (except for tariff items specified below) and substituting it with the expression "32%":

1902.11.00

1902.19.00

1902.20.00

1902.30.00

1902.40.00

1905.31.00

1905.90.10

8705.40.90

8705.90.20

9908.00.20

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

Tariff Item	Column	Delete	Substitute
0207.11.00	3	15%	32%
0207.12.00	3	15%	32%
0207.13.00	3	15%	32%
0207.14.00	3	15%	32%
1902.11.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.19.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.20.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.30.00	3	27% or \$1.50 per kg whichever is the greater	32%

1902.40.00	3	27% or \$1.50 per kg whichever is the greater	32%
1905.31.00	3	27% or \$1.48 per kg whichever is the greater	32%
1905.90.10	3	27% or \$1.48 per kg whichever is the greater	32%
2707.10.00	3	34cents per litre	44cents per litre
2707.20.00	3	34cents per litre	44cents per litre
2707.30.00	3	34cents per litre	44cents per litre
2707.50.10	3	34cents per litre	44cents per litre
2710.11.11	3	34cents per litre	44cents per litre
2710.11.12	3	34cents per litre	44cents per litre
2710.11.13	3	34cents per litre	44cents per litre
2710.11.19	3	34cents per litre	44cents per litre
2710.11.31	3	9cents per litre	18cents per litre
2710.11.32	3	9cents per litre	18cents per litre
2902.20.00	3	34cents per litre	44cents per litre
2902.30.00	3	34cents per litre	44cents per litre
2902.41.00	3	34cents per litre	44cents per litre
2902.42.00	3	34cents per litre	44cents per litre
2902.43.00	3	34cents per litre	44cents per litre
2902.44.00	3	34cents per litre	44cents per litre
2905.11.00	3	34cents per litre	44cents per litre
8517.12.00	3	15%	32%
8539.21.00	3	5%	32%
8539.22.00	3	5%	32%
8539.29.00	3	5%	32%
8539.31.00	3	5%	32%
8539.32.00	3	5%	32%
8703.10.00	3	15%	32%
8705.40.90	3	27% or \$16,498 per unit whichever is the greater	32% \$6,057 per unit whichever is the greater
8705.90.20	3	27% or \$57,921 per unit whichever is the greater	32% or \$8,635 per unit whichever is the greater

(c) by deleting the import excise duty rate in column 4 and substituting it with the new import excise duty rate for the tariff items specified below:

Tariff Item	Column	Delete	Substitute
8426.11.90	4	15%	Free
8426.12.90	4	15%	Free
8426.19.90	4	15%	Free
8426.20.90	4	15%	Free
8426.30.90	4	15%	Free
8426.41.90	4	15%	Free
8426.49.90	4	15%	Free
8426.91.90	4	15%	Free
8426.99.90	4	15%	Free
8427.10.90	4	15%	Free
8427.20.90	4	15%	Free
8427.90.90	4	15%	Free

8429.11.90	4	15%	Free
8429.19.90	4	15%	Free
8429.20.90	4	15%	Free
8429.30.90	4	15%	Free
8429.40.90	4	15%	Free
8429.51.90	4	15%	Free
8429.52.90	4	15%	Free
8429.59.90	4	15%	Free
8430.10.90	4	15%	Free
8430.20.90	4	15%	Free
8430.31.90	4	15%	Free
8430.39.90	4	15%	Free
8430.41.90	4	15%	Free
8430.49.90	4	15%	Free
8430.50.90	4	15%	Free
8430.61.90	4	15%	Free
8430.69.90	4	15%	Free
8701.20.10	4	15%	Free
8701.20.90	4	15%	Free
8701.30.10	4	15%	Free
8701.30.90	4	15%	Free
8701.90.20	4	15%	Free
8701.90.90	4	15%	Free
8705.10.10	4	15%	Free
8705.10.90	4	15%	Free
8705.20.10	4	15%	Free
8705.20.90	4	15%	Free
8705.30.10	4	15%	Free
8705.30.90	4	15%	Free
8705.40.10	4	15%	Free
8705.40.90	4	15%	Free
8705.90.10	4	15%	Free
8705.90.20	4	15%	Free
8705.90.91	4	15%	Free
8705.90.99	4	15%	Free
8716.10.10	4	15%	Free
8716.10.90	4	15%	Free
8716.20.10	4	15%	Free
8716.20.90	4	15%	Free
8716.31.10	4	15%	Free
8716.31.90	4	15%	Free
8716.39.10	4	15%	Free
8716.39.90	4	15%	Free
8716.40.10	4	15%	Free
8716.40.90	4	15%	Free

(d) by deleting Export duty rate in column 6 and substituting with the new duty rate for the tariff items specified below:

Tariff Item	Column	Delete	Substitute
0302.11.00	6	Free	3%
0302.12.00	6	Free	3%
0302.19.00	6	Free	3%
0302.21.00	6	Free	3%
0302.22.00	6	Free	3%
0302.23.00	6	Free	3%
0302.29.00	6	Free	3%

0302.31.00	6	Free	3%
0302.32.00	6	Free	3%
0302.33.00	6	Free	3%
0302.34.00	6	Free	3%
0302.35.00	6	Free	3%
0302.36.00	6	Free	3%
0302.39.00	6	Free	3%
0302.40.00	6	Free	3%
0302.50.00	6	Free	3%
0302.61.00	6	Free	3%
0302.62.00	6	Free	3%
0302.63.00	6	Free	3%
0302.64.00	6	Free	3%
0302.65.00	6	Free	3%
0302.66.00	6	Free	3%
0302.67.00	6	Free	3%
0302.68.00	6	Free	3%
0302.69.00	6	Free	3%
0303.11.00	6	Free	3%
0303.19.00	6	Free	3%
0303.21.00	6	Free	3%
0303.22.00	6	Free	3%
0303.29.00	6	Free	3%
0303.31.00	6	Free	3%
0303.32.00	6	Free	3%
0303.33.00	6	Free	3%
0303.39.00	6	Free	3%
0303.41.00	6	Free	3%
0303.42.00	6	Free	3%
0303.43.00	6	Free	3%
0303.44.00	6	Free	3%
0303.45.00	6	Free	3%
0303.46.00	6	Free	3%
0303.49.00	6	Free	3%
0303.51.00	6	Free	3%
0303.52.00	6	Free	3%
0303.61.00	6	Free	3%
0303.62.00	6	Free	3%
0303.71.00	6	Free	3%
0303.72.00	6	Free	3%
0303.73.00	6	Free	3%
0303.74.00	6	Free	3%
0303.75.00	6	Free	3%
0303.76.00	6	Free	3%
0303.77.00	6	Free	3%
0303.78.00	6	Free	3%
0303.79.00	6	Free	3%
4403.10.00	6	Free	3%
4403.20.11	6	Free	3%
4403.20.12	6	Free	3%
4403.20.19	6	Free	3%
4403.41.00	6	Free	3%
4403.49.00	6	Free	3%
4403.91.00	6	Free	3%
4403.92.00	6	Free	3%
4403.99.11	6	Free	3%
4403.99.12	6	Free	3%
4403.99.13	6	Free	3%

4403.99.19	6	Free	3%
4403.99.90	6	Free	3%
4407.10.11	6	Free	3%
4407.10.19	6	Free	3%
4407.10.21	6	Free	3%
4407.10.29	6	Free	3%
4407.21.00	6	Free	3%
4407.22.00	6	Free	3%
4407.25.00	6	Free	3%
4407.26.00	6	Free	3%
4407.27.00	6	Free	3%
4407.28.00	6	Free	3%
4407.29.00	6	Free	3%
4407.91.00	6	Free	3%
4407.92.00	6	Free	3%
4407.93.00	6	Free	3%
4407.94.00	6	Free	3%
4407.95.00	6	Free	3%
4407.99.11	6	Free	3%
4407.99.12	6	Free	3%
4407.99.19	6	Free	3%
4407.99.21	6	Free	3%
4407.99.22	6	Free	3%
4407.99.29	6	Free	3%
4407.99.90	6	Free	3%

(e) by deleting tariff items 7321.12.00 and 7321.90.00 and substituting 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)
7321.12	-- For liquid fuel						
7321.12.10	--- Multi wick stoves for kerosene	32%	Free	12.5%	Free	697.313	u
7321.12.90	--- Other	5%	Free	12.5%	Free	697.314	u
7321.90	-- Parts						
7321.90.10	--- Parts for multi wick stove for kerosene	32%	Free	12.5%	Free	697.324	u
7321.90.90	--- Other	5%	Free	12.5%	Free	697.339	u

(f) by deleting the following tariff items from the Tariff Schedule:

1104.21.00

1402.00.00

1403.00.00

(g) by deleting the expression "1.12.5%" appearing in the description column 2 of the following tariff items and substituting it with the expression "1.15%":

2204.10.10

2204.21.10

2204.29.10

2205.10.10

2205.90.10

2206.00.11

2206.00.19

2206.00.21

2206.00.22

2206.00.91

2206.00.92

(h) by deleting the expression "27%" in Additional Note (1) to chapter 29 and substituting it with the expression "32%".

(i) by deleting the expression "27%" in column 2 of tariff item 9908.00.20 and substituting it with expression "32%".

*Part II of Schedule 2 amended*

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

(a) by deleting the expression "3%" in column 3 of concession code 117 (ii) and substituting it with the expression "5%";

(b) by deleting the expression "4 cents per litre" in column 3 of concession code 117 (iii) and substituting it with the expression "8 cents per litre";

(c) by deleting the expression "3%" in column 3 of concession code 123 and substituting it with the expression "5%";

(d) by inserting the following items after item (iv) in concession code 124

Code (1)	Description (2)	Fiscal (3)	Excise (4)	Vat (5)
124	(v) Galvanized purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%
	(vi) Rigid P.V.C. pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%

(e) by deleting the expression "17 cents per litre" in column 3 of concession code 127 and substituting it with the expression "27 cents per litre".

*Part III of Schedule 2 amended*

4. Parts III of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:-

(a) by inserting the expression "responsible for Civil Aviation" after the word "Minister" in column 2 of concession code 217;

(b) by deleting "nine (9) months" in column 7 of paragraph (a) of concession code 228 and substituting it with "eighteen (18) months";

(c) by deleting paragraph (b) in column 7 of concession code 228;

- (d) by deleting the following paragraph which was the proviso to paragraph (a), (b) and (c) in column 7 of concession code 228;
- “Provided the ship or aircraft was not previously admitted in Fiji under this Code 228 paragraphs (a), (b) and (c), and if so, the ship or aircraft must not re enter Fiji for a period of not less than 9 months.”
- (e) by deleting paragraph numbers “(c)” and “(d)” of concession code 228 and substituting it with numbers “(b)” and “(c)” respectively;
- (f) by deleting paragraph (ii) in column 3 of concession code 235 and substituting with the following:
- “ii. Specialized water sports equipment (e.g. water jet-ski, water bike and other similar goods as the Comptroller may approve which are not manufactured and available in Fiji”;
- (g) by deleting the expression “3%” in column 4 of concession code 236(iii) and substituting it with the expression “5%”;
- (h) by deleting the expression “Cable and wireless or any other similar organizations approved by the Minister” in column 2 of concession code 237 and substituting it with the expression “Approved companies for International cable laying and maintenance”.

GIVEN UNDER MY HAND this day 30th day of December, 2008.

J. I. ULUIVUDA  
President of the Republic of the Fiji Islands