

## ACT NO. 12 OF 2022



I assent.

W. KATONIVERE  
President

[25 March 2022]

## AN ACT

### TO AMEND THE CUSTOMS TARIFF ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Customs Tariff (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 25 March 2022, except for section 3 of this Act which comes into force on 1 April 2022.

(3) In this Act, the Customs Tariff Act 1986 is referred to as the “Principal Act”.

## Schedule 2 amended

## 2. Part 1 of Schedule 2 to the Principal Act is amended by—

## (a) in Part 1—

- (i) deleting the import duty rates appearing in the third column and substituting the new duty rates in the fourth column specified in the table below for the following tariff items—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2710.12.31	3	“40c per litre”	“20c per litre”
2710.12.32	3	“40c per litre”	“20c per litre”
2710.20.31	3	“40c per litre”	“20c per litre”
2710.20.32	3	“40c per litre”	“20c per litre”
2710.12.11	3	“66c per litre”	“46c per litre”
2710.12.12	3	“66c per litre”	“46c per litre”
2710.12.19	3	“66c per litre”	“46c per litre”
2710.20.11	3	“66c per litre”	“46c per litre”
2710.20.12	3	“66c per litre”	“46c per litre”
2710.20.19	3	“66c per litre”	“46c per litre”

- (ii) deleting tariff item 0410.00.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	<b>04.10 Insects and other edible products of animal origin, not elsewhere specified or included.</b>						

- (iii) deleting tariff item 1509.40.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 1509.40.00	-Other virgin olive oils	Free	Free	9%	Free	421.42	kg

(iv) deleting tariff item 1510.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	<b>15.10 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>						

(v) deleting tariff item 1510.10.10 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 1510.10.00	-Crude olive pomace oil	Free	Free	9%	Free	421.49	kg

(vi) deleting tariff item 1602.32.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
1602.32	-- Of fowls of the species <i>Gallus domesticus</i>						
1602.32.10	- - - Frozen Patties	5%	Free	9%	Free	017.40	kg
1602.32.20	- - - Nuggets	5%	Free	9%	Free	017.40	kg
1602.32.90	- - - Other	32%	Free	9%	Free	017.40	kg

(vii) after tariff item 1602.90.20 inserting the following new tariff item—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
1602.90.30	- - - Frozen patties of lamb, beef, pork or other animals	5%	Free	9%	Free	017.90	kg

(viii) deleting tariff item 2844.40.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds: radioactive residues:						

(ix) in tariff item 2903.44.00, column 2, deleting “111,,” and substituting “1,”;

(x) in tariff item 3006.93.00, column 2, deleting “clinical trip” and substituting “clinical trial”;

(xi) deleting tariff item 3603.00.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
•	36.03 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.						

(xii) after subheading 38.22 inserting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
•	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:						

(xiii) in tariff item 3827.20.00, column 2, deleting “hydrobromochlorodifluoromethane” and substituting “bromochlorodifluoromethane”;

(xiv) deleting tariff item 3923.21.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
3923.21	- - - Of polymers of Ethylene						
3923.21.10	- - - zip-lock bags	5%	Free	9%	Free	893.11	kg
3923.21.90	- - - Other	32% or 54c per kg whichever is greater	15%	9%	Free	893.32	kg

(xv) deleting tariff item 3924.10.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3924.10	- Tableware and Kitchenware						
3924.10.10	- - - Lunch boxes of a thickness of 1.8mm or more and of a kind not manufactured locally	5%	Free	9%	Free	893.32	kg
3924.10.20	- - - Water bottles	5%	Free	9%	Free	893.32	kg
3924.10.90	- - - Other tableware and kitchenware	32%	15%	9%	Free	893.32	kg

(xvi) deleting tariff item 3924.90.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3924.90	- Other						
3924.90.10	- - - Wheelie bin	5%	Free	9%	Free	893.32	kg
3924.10.90	- - - Other	32%	15%	9%	Free	893.32	kg

(xvii) after subheading 62.02 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	- Overcoats, raincoats, carcoats, capes, cloaks and similar articles:						

(xviii) in section XV notes, after paragraph 9(a), inserting the following—

“Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading

74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.”;

(xix) deleting tariff item 8106.00.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
•	<b>81.06 Bismuth and articles thereof, including waste and scrap.</b>						

(xx) deleting tariff item 8109.20.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
	- Unwrought zirconium: powders						

(xxi) in section XVI, after paragraph 2(C)(ii) of the chapter 84 notes, deleting the following—

- “(a) Germination plant, incubators or brooders (Heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery, plant, or laboratory equipment designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).”;

(xxii) deleting tariff item 8462.42.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•8462.42.00	--Numerically controlled	Free	Free	9%	Free	733.16	u

(xxiii) deleting tariff item 8485.90.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•8485.90.00	- Parts	Free	Free	9%	Free	728.21	kg

(xxiv) deleting tariff item 8486.40 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•8486.40	- Machines and apparatus specified in note 11 (c) to this chapter						

(xxv) deleting tariff item 8514.10.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Resistance heated furnaces and ovens:						

(xxvi) deleting tariff item 8514.30.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Other furnaces and ovens:						



(xxvii) deleting tariff item 8517.70.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Parts:						

(xxviii) deleting tariff item 8525.80.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Television cameras, digital cameras and video camera recorders:						

(xxix) deleting tariff item 8539.50.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Light-emitting diode (LED) light sources:						

(xxx) deleting tariff items 8549.39.00, 8549.91.00 and 8549.99.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
8549.39.00	-- Other	5%	Free	9%	Free	778.13	kg

8549.91.00	-- Containing primary cells, primary batteries, electric accumulators, mercury - switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	Free	9%	Free	778.13	kg
8549.99.00	-- Other	5%	Free	9%	Free	778.13	kg

(xxxii) deleting tariff item 8701.20 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Road tractors for semi-trailers:						

(xxxiii) deleting tariff item 8704.41.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.41.00	-- g.v.w. not exceeding 5 tonnes	\$750 per unit	Free	9%	Free	782.19	u

(xxxiiii) deleting tariff item 8704.42.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.42.00	-- g.v.w. exceeding 5 tonnes	\$1125 per unit	Free	9%	Free	782.19	u

(xxxiv) deleting tariff item 8704.43.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.43.00	- - g.v.w. exceeding 20 tonnes	\$1625 per unit	Free	9%	Free	782.19	u

(xxxv) deleting tariff item 8704.51.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.51.00	- - g.v.w. not exceeding 5 tonnes	\$750 per unit	Free	9%	Free	782.19	u

(xxxvi) deleting tariff item 8704.52.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.52.00	- - g.v.w. exceeding 5 tonnes	\$1125 per unit	Free	9%	Free	782.19	u

(xxxvii) deleting tariff item 8704.60.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 8704.60.00	- - Other with only electric motor for propulsion	Free	Free	9%	Free	782.19	u

(xxxviii) in subheading 88.02, after “Other aircraft” inserting “except”;

(xxxix) deleting tariff item 8903.10.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Inflatable (including rigid hull inflatable) boats:						

(xli) deleting tariff item 9401.30.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Swivel seats with variable height adjustment:						

(xlii) deleting tariff item 9401.40.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Seats other than garden seats or camping equipment, convertible into beds:						

(xliii) deleting tariff item 9401.90.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Parts:						

(xliii) deleting tariff item 9405.10.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:						

(xliv) deleting tariff item 9405.20.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Electric table, desk, bedside or floor-standing luminaires:						

(xlv) deleting tariff item 9405.30.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	- Lighting strings of a kind used for Christmas trees:						

(xlvi) deleting tariff item 9702.00.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	<b>97.02 Original engravings, prints and lithographs.</b>						

(xlvii) deleting tariff item 9705.00.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	<b>97.05 Collections and collectors' pieces of archeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.</b>						

(xlviii) deleting tariff item 9706.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
•	<b>97.06 Antiques of an age exceeding 100 hundred years.</b>						

(xlix) deleting tariff item 9706.10.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
• 9706.10.00	Of an age exceeding 250 years	5%	Free	9%	Free	896.69	kg

(l) deleting tariff items 1509.10.00, 1510.10.20, 2903.31.00, 2903.39.00, 2931.31.00, 2931.32.00, 2931.33.00, 2931.34.00, 2931.35.00, 2931.36.00, 2931.37.00, 2931.38.00, 2931.39.00, 2939.71.00, 3402.11.00, 3402.12.00, 3402.13.00, 3402.19.00, 3402.20.00, 4905.91.00, 4905.99.00, 5802.11.00, 5802.19.00, 6201.11.00, 6201.12.00, 6201.13.00, 6201.19.00, 6202.11.00, 6202.12.00, 6202.13.00, 6202.19.00,

7019.90.10, 7019.90.90, 8109.30.00, 8419.31.00,  
 8419.32.00, 8462.10.00, 8462.21.00, 8462.41.00,  
 8462.91.00, 8462.99.00, 8517.12.00, 8541.40.10,  
 8541.40.90, 8701.20.10, 8701.20.90, 8903.91.00,  
 8903.92.00, 9006.53.10, 9701.10.00, 9706.00.10 and  
 9706.00.90;

- (b) in Part 2, in column 5 of all the concession codes, deleting “9%” wherever it appears and substituting “Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986”;
- (c) in Part 3—
  - (i) in column 6 of all the concession codes, deleting “9%” wherever it appears and substituting “Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986”;
  - (ii) in concession code 218—
    - (A) column 3, item (xi), deleting “\$2,000.00” and substituting “\$3,000.00”; and
    - (B) column 7—
      - (I) paragraph (a)(i), deleting “and”;
      - (II) paragraph (a)(ii), after “Fiji by the passenger” inserting “or purchase online”; and
      - (III) after paragraph (a)(ii), inserting the following new paragraph—
 

“(iii) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji.”;
  - (iii) in concession code 228, column 7—
    - (A) deleting paragraph (a) and substituting the following—
 

“(a) That the vessel or aircraft is imported solely for pleasure cruising in Fiji for a period not exceeding—

      - (i) for a vessel, 54 months; or
      - (ii) for aircraft, 18 months.”;
    - (B) in paragraph (c), after “Act” inserting “;”;

(C) after paragraph (c), inserting the following new paragraph—

“(d) Notwithstanding paragraphs (a) and (aa), the Comptroller may extend the time limit for a vessel imported prior to 4 June 2021 and still in Fiji, for a maximum period of 36 months.”;

(iv) in concession code 235, column 7, item (k), deleting “2022” and substituting “2023”;

(v) deleting concession code 243 and substituting the following—

Code No.	Persons or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
243	Approved companies engaged in the milling and processing of raw sugar	(i) Approved factory upgrade and maintenance materials (ii) Tramline and spares (iii) Mill parts (iv) Laboratory glassware and chemicals (v) Sugar processing equipment	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.	(a) That the approved goods are specifically for the sugar mills and raw sugar processing. (b) That in the case of “imported by and supplied to”, a concession declaration and purchase order must be submitted together with the customs entry. (c) Any other conditions as the Comptroller may require from time to time. (d) That the goods are not for re-sale. (e) That the disposal or use of the goods for purposes other than that for which concession is granted be subject to section 17 of the Customs Tariff Act 1986.	



(vi) after concession code 306, inserting the following new concession code—

Code No.	Persons or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
237	Fijian Drua	Goods specifically imported for the establishment of the Fijian Drua, related venue(s) and high performance base(s) as per the Income Tax regulations relating to this incentive	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.	<p>(a) That the goods are specifically for the Fijian Drua project establishment.</p> <p>(b) That in the case of “imported by and supplied to”, a concession declaration and purchase order must be submitted together with the Customs entry.</p> <p>(c) That the goods are not for resale.</p> <p>(d) That the disposal or use of the goods for purposes other than that for which concession is granted be subject to section 17 of the Customs Tariff Act 1986.</p>	

*Amendment to cater for the change in Value Added Tax*

3. Part 1 of Schedule 2 to the Principal Act is amended by—

(a) deleting the import duty rates appearing in the third column and substituting the new duty rates in the fourth column specified in the table below for the following tariff items—

Tariff Items	Column	Delete	Substitute
0401.10.10	5	“9%”	“Free”
0401.20.10	5	“9%”	“Free”
0401.40.10	5	“9%”	“Free”
0401.50.10	5	“9%”	“Free”
0402.10.10	5	“9%”	“Free”
0402.21.20	5	“9%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0402.21.90	5	“9%”	“Free”
0402.29.20	5	“9%”	“Free”
0402.29.90	5	“9%”	“Free”
0701.10.00	5	“9%”	“Free”
0701.90.00	5	“9%”	“Free”
0703.10.00	5	“9%”	“Free”
0703.20.00	5	“9%”	“Free”
0713.10.10	5	“9%”	“Free”
0713.10.90	5	“9%”	“Free”
0713.20.00	5	“9%”	“Free”
0713.31.00	5	“9%”	“Free”
0713.32.00	5	“9%”	“Free”
0713.33.00	5	“9%”	“Free”
0713.34.00	5	“9%”	“Free”
0713.35.00	5	“9%”	“Free”
0713.39.00	5	“9%”	“Free”
0713.40.00	5	“9%”	“Free”
0713.50.00	5	“9%”	“Free”
0713.60.00	5	“9%”	“Free”
0713.90.00	5	“9%”	“Free”
0902.10.00	5	“9%”	“Free”
0902.20.00	5	“9%”	“Free”
0902.30.00	5	“9%”	“Free”
0902.40.00	5	“9%”	“Free”
1006.10.00	5	“9%”	“Free”
1006.20.00	5	“9%”	“Free”
1006.30.00	5	“9%”	“Free”
1006.40.00	5	“9%”	“Free”
1101.00.10	5	“9%”	“Free”
1101.00.90	5	“9%”	“Free”
1507.10.00	5	“9%”	“Free”
1507.90.00	5	“9%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1508.10.00	5	“9%”	“Free”
1508.90.00	5	“9%”	“Free”
1509.20.00	5	“9%”	“Free”
1509.30.00	5	“9%”	“Free”
1509.40.00	5	“9%”	“Free”
1509.90.00	5	“9%”	“Free”
1510.10.00	5	“9%”	“Free”
1510.90.00	5	“9%”	“Free”
1511.10.00	5	“9%”	“Free”
1511.90.00	5	“9%”	“Free”
1512.11.00	5	“9%”	“Free”
1512.19.00	5	“9%”	“Free”
1512.21.00	5	“9%”	“Free”
1512.29.00	5	“9%”	“Free”
1513.11.00	5	“9%”	“Free”
1513.19.00	5	“9%”	“Free”
1513.21.00	5	“9%”	“Free”
1513.29.00	5	“9%”	“Free”
1514.11.00	5	“9%”	“Free”
1514.19.00	5	“9%”	“Free”
1514.91.00	5	“9%”	“Free”
1514.99.00	5	“9%”	“Free”
1515.11.00	5	“9%”	“Free”
1515.19.00	5	“9%”	“Free”
1515.21.00	5	“9%”	“Free”
1515.29.00	5	“9%”	“Free”
1515.30.00	5	“9%”	“Free”
1515.50.10	5	“9%”	“Free”
1515.50.90	5	“9%”	“Free”
1515.60.00	5	“9%”	“Free”
1515.90.10	5	“9%”	“Free”
1515.90.90	5	“9%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1604.11.00	5	“9%”	“Free”
1604.12.00	5	“9%”	“Free”
1604.13.00	5	“9%”	“Free”
1604.14.00	5	“9%”	“Free”
1604.15.00	5	“9%”	“Free”
1604.16.00	5	“9%”	“Free”
1604.17.00	5	“9%”	“Free”
1604.18.00	5	“9%”	“Free”
1604.19.00	5	“9%”	“Free”
1604.20.00	5	“9%”	“Free”
1701.13.00	5	“9%”	“Free”
1701.14.00	5	“9%”	“Free”
2203.00.10	5	“9%”	“15%”
2203.00.90	5	“9%”	“15%”
2204.10.10	5	“9%”	“15%”
2204.10.90	5	“9%”	“15%”
2204.21.10	5	“9%”	“15%”
2204.21.90	5	“9%”	“15%”
2204.22.10	5	“9%”	“15%”
2204.22.90	5	“9%”	“15%”
2204.29.10	5	“9%”	“15%”
2204.29.90	5	“9%”	“15%”
2204.30.00	5	“9%”	“15%”
2205.10.10	5	“9%”	“15%”
2205.10.90	5	“9%”	“15%”
2205.90.10	5	“9%”	“15%”
2205.90.90	5	“9%”	“15%”
2206.00.11	5	“9%”	“15%”
2206.00.19	5	“9%”	“15%”
2206.00.21	5	“9%”	“15%”
2206.00.22	5	“9%”	“15%”
2206.00.29	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2206.00.91	5	“9%”	“15%”
2206.00.92	5	“9%”	“15%”
2206.00.99	5	“9%”	“15%”
2207.10.00	5	“9%”	“15%”
2207.20.10	5	“9%”	“15%”
2207.20.90	5	“9%”	“15%”
2208.20.10	5	“9%”	“15%”
2208.20.20	5	“9%”	“15%”
2208.20.90	5	“9%”	“15%”
2208.30.10	5	“9%”	“15%”
2208.30.20	5	“9%”	“15%”
2208.30.90	5	“9%”	“15%”
2208.40.10	5	“9%”	“15%”
2208.40.20	5	“9%”	“15%”
2208.40.90	5	“9%”	“15%”
2208.50.10	5	“9%”	“15%”
2208.50.20	5	“9%”	“15%”
2208.50.90	5	“9%”	“15%”
2208.60.10	5	“9%”	“15%”
2208.60.20	5	“9%”	“15%”
2208.60.90	5	“9%”	“15%”
2208.70.11	5	“9%”	“15%”
2208.70.12	5	“9%”	“15%”
2208.70.19	5	“9%”	“15%”
2208.70.21	5	“9%”	“15%”
2208.70.22	5	“9%”	“15%”
2208.70.29	5	“9%”	“15%”
2208.90.11	5	“9%”	“15%”
2208.90.19	5	“9%”	“15%”
2208.90.21	5	“9%”	“15%”
2208.90.29	5	“9%”	“15%”
2208.90.91	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.90.99	5	“9%”	“15%”
2401.10.00	5	“9%”	“15%”
2401.20.00	5	“9%”	“15%”
2401.30.00	5	“9%”	“15%”
2402.10.00	5	“9%”	“15%”
2402.20.00	5	“9%”	“15%”
2402.90.10	5	“9%”	“15%”
2402.90.90	5	“9%”	“15%”
2403.11.00	5	“9%”	“15%”
2403.19.00	5	“9%”	“15%”
2403.91.00	5	“9%”	“15%”
2403.99.10	5	“9%”	“15%”
2403.99.90	5	“9%”	“15%”
2404.11.00	5	“9%”	“15%”
2404.12.00	5	“9%”	“15%”
2404.19.00	5	“9%”	“15%”
2404.91.00	5	“9%”	“15%”
2404.92.00	5	“9%”	“15%”
2404.99.00	5	“9%”	“15%”
2501.00.00	5	“9%”	“Free”
2710.12.21	5	“9%”	“Free”
2710.20.21	5	“9%”	“Free”
2711.13.00	5	“9%”	“Free”
3303.00.00	5	“9%”	“15%”
3306.10.00	5	“9%”	“Free”
3401.11.00	5	“9%”	“Free”
3401.19.00	5	“9%”	“Free”
3402.31.00	5	“9%”	“Free”
3402.39.00	5	“9%”	“Free”
3402.41.00	5	“9%”	“Free”
3402.42.00	5	“9%”	“Free”
3402.49.00	5	“9%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
3402.50.00	5	“9%”	“Free”
3402.90.00	5	“9%”	“Free”
4818.10.00	5	“9%”	“Free”
5001.00.00	5	“9%”	“15%”
5002.00.00	5	“9%”	“15%”
5003.00.00	5	“9%”	“15%”
5004.00.00	5	“9%”	“15%”
5005.00.00	5	“9%”	“15%”
5006.00.00	5	“9%”	“15%”
5007.10.00	5	“9%”	“15%”
5007.20.00	5	“9%”	“15%”
5007.90.00	5	“9%”	“15%”
5101.11.00	5	“9%”	“15%”
5101.19.00	5	“9%”	“15%”
5101.21.00	5	“9%”	“15%”
5101.29.00	5	“9%”	“15%”
5101.30.00	5	“9%”	“15%”
5102.11.00	5	“9%”	“15%”
5102.19.00	5	“9%”	“15%”
5102.20.00	5	“9%”	“15%”
5103.10.00	5	“9%”	“15%”
5103.20.00	5	“9%”	“15%”
5103.30.00	5	“9%”	“15%”
5104.00.00	5	“9%”	“15%”
5105.10.00	5	“9%”	“15%”
5105.21.00	5	“9%”	“15%”
5105.29.00	5	“9%”	“15%”
5105.31.00	5	“9%”	“15%”
5105.39.00	5	“9%”	“15%”
5105.40.00	5	“9%”	“15%”
5106.10.00	5	“9%”	“15%”
5106.20.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5107.10.00	5	“9%”	“15%”
5107.20.00	5	“9%”	“15%”
5108.10.00	5	“9%”	“15%”
5108.20.00	5	“9%”	“15%”
5109.10.00	5	“9%”	“15%”
5109.90.00	5	“9%”	“15%”
5110.00.00	5	“9%”	“15%”
5111.11.00	5	“9%”	“15%”
5111.19.00	5	“9%”	“15%”
5111.20.00	5	“9%”	“15%”
5111.30.00	5	“9%”	“15%”
5111.90.00	5	“9%”	“15%”
5112.11.00	5	“9%”	“15%”
5112.19.00	5	“9%”	“15%”
5112.20.00	5	“9%”	“15%”
5112.30.00	5	“9%”	“15%”
5112.90.00	5	“9%”	“15%”
5113.00.00	5	“9%”	“15%”
5201.00.00	5	“9%”	“15%”
5202.10.00	5	“9%”	“15%”
5202.91.00	5	“9%”	“15%”
5202.99.00	5	“9%”	“15%”
5203.00.00	5	“9%”	“15%”
5204.11.00	5	“9%”	“15%”
5204.19.00	5	“9%”	“15%”
5204.20.00	5	“9%”	“15%”
5205.11.00	5	“9%”	“15%”
5205.12.00	5	“9%”	“15%”
5205.13.00	5	“9%”	“15%”
5205.14.00	5	“9%”	“15%”
5205.15.00	5	“9%”	“15%”
5205.21.00	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5205.22.00	5	“9%”	“15%”
5205.23.00	5	“9%”	“15%”
5205.24.00	5	“9%”	“15%”
5205.26.00	5	“9%”	“15%”
5205.27.00	5	“9%”	“15%”
5205.28.00	5	“9%”	“15%”
5205.31.00	5	“9%”	“15%”
5205.32.00	5	“9%”	“15%”
5205.33.00	5	“9%”	“15%”
5205.34.00	5	“9%”	“15%”
5205.35.00	5	“9%”	“15%”
5205.41.00	5	“9%”	“15%”
5205.42.00	5	“9%”	“15%”
5205.43.00	5	“9%”	“15%”
5205.44.00	5	“9%”	“15%”
5205.46.00	5	“9%”	“15%”
5205.47.00	5	“9%”	“15%”
5205.48.00	5	“9%”	“15%”
5206.11.00	5	“9%”	“15%”
5206.12.00	5	“9%”	“15%”
5206.13.00	5	“9%”	“15%”
5206.14.00	5	“9%”	“15%”
5206.15.00	5	“9%”	“15%”
5206.21.00	5	“9%”	“15%”
5206.22.00	5	“9%”	“15%”
5206.23.00	5	“9%”	“15%”
5206.24.00	5	“9%”	“15%”
5206.25.00	5	“9%”	“15%”
5206.31.00	5	“9%”	“15%”
5206.32.00	5	“9%”	“15%”
5206.33.00	5	“9%”	“15%”
5206.34.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5206.35.00	5	“9%”	“15%”
5206.41.00	5	“9%”	“15%”
5206.42.00	5	“9%”	“15%”
5206.43.00	5	“9%”	“15%”
5206.44.00	5	“9%”	“15%”
5206.45.00	5	“9%”	“15%”
5207.10.00	5	“9%”	“15%”
5207.90.00	5	“9%”	“15%”
5208.11.00	5	“9%”	“15%”
5208.12.00	5	“9%”	“15%”
5208.13.00	5	“9%”	“15%”
5208.19.00	5	“9%”	“15%”
5208.21.00	5	“9%”	“15%”
5208.22.00	5	“9%”	“15%”
5208.23.00	5	“9%”	“15%”
5208.29.00	5	“9%”	“15%”
5208.31.00	5	“9%”	“15%”
5208.32.00	5	“9%”	“15%”
5208.33.00	5	“9%”	“15%”
5208.39.00	5	“9%”	“15%”
5208.41.00	5	“9%”	“15%”
5208.42.00	5	“9%”	“15%”
5208.43.00	5	“9%”	“15%”
5208.49.00	5	“9%”	“15%”
5208.51.00	5	“9%”	“15%”
5208.52.00	5	“9%”	“15%”
5208.59.00	5	“9%”	“15%”
5209.11.00	5	“9%”	“15%”
5209.12.00	5	“9%”	“15%”
5209.19.00	5	“9%”	“15%”
5209.21.00	5	“9%”	“15%”
5209.22.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5209.29.00	5	“9%”	“15%”
5209.31.00	5	“9%”	“15%”
5209.32.00	5	“9%”	“15%”
5209.39.00	5	“9%”	“15%”
5209.41.00	5	“9%”	“15%”
5209.42.00	5	“9%”	“15%”
5209.43.00	5	“9%”	“15%”
5209.49.00	5	“9%”	“15%”
5209.51.00	5	“9%”	“15%”
5209.52.00	5	“9%”	“15%”
5209.59.00	5	“9%”	“15%”
5210.11.00	5	“9%”	“15%”
5210.19.00	5	“9%”	“15%”
5210.21.00	5	“9%”	“15%”
5210.29.00	5	“9%”	“15%”
5210.31.00	5	“9%”	“15%”
5210.32.00	5	“9%”	“15%”
5210.39.00	5	“9%”	“15%”
5210.41.00	5	“9%”	“15%”
5210.49.00	5	“9%”	“15%”
5210.51.00	5	“9%”	“15%”
5210.59.00	5	“9%”	“15%”
5211.11.00	5	“9%”	“15%”
5211.12.00	5	“9%”	“15%”
5211.19.00	5	“9%”	“15%”
5211.20.00	5	“9%”	“15%”
5211.31.00	5	“9%”	“15%”
5211.32.00	5	“9%”	“15%”
5211.39.00	5	“9%”	“15%”
5211.41.00	5	“9%”	“15%”
5211.42.00	5	“9%”	“15%”
5211.43.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5211.49.00	5	“9%”	“15%”
5211.51.00	5	“9%”	“15%”
5211.52.00	5	“9%”	“15%”
5211.59.00	5	“9%”	“15%”
5212.11.00	5	“9%”	“15%”
5212.12.00	5	“9%”	“15%”
5212.13.00	5	“9%”	“15%”
5212.14.00	5	“9%”	“15%”
5212.15.00	5	“9%”	“15%”
5212.21.00	5	“9%”	“15%”
5212.22.00	5	“9%”	“15%”
5212.23.00	5	“9%”	“15%”
5212.24.00	5	“9%”	“15%”
5212.25.00	5	“9%”	“15%”
5301.10.00	5	“9%”	“15%”
5301.21.00	5	“9%”	“15%”
5301.29.00	5	“9%”	“15%”
5301.30.00	5	“9%”	“15%”
5302.10.00	5	“9%”	“15%”
5302.90.00	5	“9%”	“15%”
5303.10.00	5	“9%”	“15%”
5303.90.00	5	“9%”	“15%”
5305.00.00	5	“9%”	“15%”
5306.10.00	5	“9%”	“15%”
5306.20.00	5	“9%”	“15%”
5307.10.00	5	“9%”	“15%”
5307.20.00	5	“9%”	“15%”
5308.10.00	5	“9%”	“15%”
5308.20.00	5	“9%”	“15%”
5308.90.00	5	“9%”	“15%”
5309.11.00	5	“9%”	“15%”
5309.19.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5309.21.00	5	“9%”	“15%”
5309.29.00	5	“9%”	“15%”
5310.10.00	5	“9%”	“15%”
5310.90.00	5	“9%”	“15%”
5311.00.00	5	“9%”	“15%”
5401.10.00	5	“9%”	“15%”
5401.20.00	5	“9%”	“15%”
5402.11.00	5	“9%”	“15%”
5402.19.00	5	“9%”	“15%”
5402.20.00	5	“9%”	“15%”
5402.31.00	5	“9%”	“15%”
5402.32.00	5	“9%”	“15%”
5402.33.00	5	“9%”	“15%”
5402.34.00	5	“9%”	“15%”
5402.39.00	5	“9%”	“15%”
5402.44.00	5	“9%”	“15%”
5402.45.00	5	“9%”	“15%”
5402.46.00	5	“9%”	“15%”
5402.47.00	5	“9%”	“15%”
5402.48.00	5	“9%”	“15%”
5402.49.00	5	“9%”	“15%”
5402.51.00	5	“9%”	“15%”
5402.52.00	5	“9%”	“15%”
5402.53.00	5	“9%”	“15%”
5402.59.00	5	“9%”	“15%”
5402.61.00	5	“9%”	“15%”
5402.62.00	5	“9%”	“15%”
5402.63.00	5	“9%”	“15%”
5402.69.00	5	“9%”	“15%”
5403.10.00	5	“9%”	“15%”
5403.31.00	5	“9%”	“15%”
5403.32.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5403.33.00	5	“9%”	“15%”
5403.39.00	5	“9%”	“15%”
5403.41.00	5	“9%”	“15%”
5403.42.00	5	“9%”	“15%”
5403.49.00	5	“9%”	“15%”
5404.11.00	5	“9%”	“15%”
5404.12.00	5	“9%”	“15%”
5404.19.00	5	“9%”	“15%”
5404.90.00	5	“9%”	“15%”
5405.00.00	5	“9%”	“15%”
5406.00.00	5	“9%”	“15%”
5407.10.00	5	“9%”	“15%”
5407.20.10	5	“9%”	“15%”
5407.20.90	5	“9%”	“15%”
5407.30.10	5	“9%”	“15%”
5407.30.90	5	“9%”	“15%”
5407.41.00	5	“9%”	“15%”
5407.42.00	5	“9%”	“15%”
5407.43.00	5	“9%”	“15%”
5407.44.00	5	“9%”	“15%”
5407.51.00	5	“9%”	“15%”
5407.52.00	5	“9%”	“15%”
5407.53.00	5	“9%”	“15%”
5407.54.00	5	“9%”	“15%”
5407.61.00	5	“9%”	“15%”
5407.69.00	5	“9%”	“15%”
5407.71.00	5	“9%”	“15%”
5407.72.00	5	“9%”	“15%”
5407.73.00	5	“9%”	“15%”
5407.74.00	5	“9%”	“15%”
5407.81.00	5	“9%”	“15%”
5407.82.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5407.83.00	5	“9%”	“15%”
5407.84.00	5	“9%”	“15%”
5407.91.10	5	“9%”	“15%”
5407.91.90	5	“9%”	“15%”
5407.92.10	5	“9%”	“15%”
5407.92.90	5	“9%”	“15%”
5407.93.10	5	“9%”	“15%”
5407.93.90	5	“9%”	“15%”
5407.94.10	5	“9%”	“15%”
5407.94.90	5	“9%”	“15%”
5408.10.00	5	“9%”	“15%”
5408.21.10	5	“9%”	“15%”
5408.21.90	5	“9%”	“15%”
5408.22.10	5	“9%”	“15%”
5408.22.90	5	“9%”	“15%”
5408.23.10	5	“9%”	“15%”
5408.23.90	5	“9%”	“15%”
5408.24.10	5	“9%”	“15%”
5408.24.90	5	“9%”	“15%”
5408.31.10	5	“9%”	“15%”
5408.31.90	5	“9%”	“15%”
5408.32.10	5	“9%”	“15%”
5408.32.90	5	“9%”	“15%”
5408.33.10	5	“9%”	“15%”
5408.33.90	5	“9%”	“15%”
5408.34.10	5	“9%”	“15%”
5408.34.90	5	“9%”	“15%”
5501.11.00	5	“9%”	“15%”
5501.19.00	5	“9%”	“15%”
5501.20.00	5	“9%”	“15%”
5501.30.00	5	“9%”	“15%”
5501.40.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5501.90.00	5	“9%”	“15%”
5502.10.00	5	“9%”	“15%”
5502.90.00	5	“9%”	“15%”
5503.11.00	5	“9%”	“15%”
5503.19.00	5	“9%”	“15%”
5503.20.00	5	“9%”	“15%”
5503.30.00	5	“9%”	“15%”
5503.40.00	5	“9%”	“15%”
5503.90.00	5	“9%”	“15%”
5504.10.00	5	“9%”	“15%”
5504.90.00	5	“9%”	“15%”
5505.10.00	5	“9%”	“15%”
5505.20.00	5	“9%”	“15%”
5506.10.00	5	“9%”	“15%”
5506.20.00	5	“9%”	“15%”
5506.30.00	5	“9%”	“15%”
5506.40.00	5	“9%”	“15%”
5506.90.00	5	“9%”	“15%”
5507.00.00	5	“9%”	“15%”
5508.10.00	5	“9%”	“15%”
5508.20.00	5	“9%”	“15%”
5509.11.00	5	“9%”	“15%”
5509.12.00	5	“9%”	“15%”
5509.21.00	5	“9%”	“15%”
5509.22.00	5	“9%”	“15%”
5509.31.00	5	“9%”	“15%”
5509.32.00	5	“9%”	“15%”
5509.41.00	5	“9%”	“15%”
5509.42.00	5	“9%”	“15%”
5509.51.00	5	“9%”	“15%”
5509.52.00	5	“9%”	“15%”
5509.53.00	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5509.59.00	5	“9%”	“15%”
5509.61.00	5	“9%”	“15%”
5509.62.00	5	“9%”	“15%”
5509.69.00	5	“9%”	“15%”
5509.91.00	5	“9%”	“15%”
5509.92.00	5	“9%”	“15%”
5509.99.00	5	“9%”	“15%”
5510.11.00	5	“9%”	“15%”
5510.12.00	5	“9%”	“15%”
5510.20.00	5	“9%”	“15%”
5510.30.00	5	“9%”	“15%”
5510.90.00	5	“9%”	“15%”
5511.10.00	5	“9%”	“15%”
5511.20.00	5	“9%”	“15%”
5511.30.00	5	“9%”	“15%”
5512.11.00	5	“9%”	“15%”
5512.19.00	5	“9%”	“15%”
5512.21.00	5	“9%”	“15%”
5512.29.00	5	“9%”	“15%”
5512.91.00	5	“9%”	“15%”
5512.99.00	5	“9%”	“15%”
5513.11.00	5	“9%”	“15%”
5513.12.00	5	“9%”	“15%”
5513.13.00	5	“9%”	“15%”
5513.19.00	5	“9%”	“15%”
5513.21.00	5	“9%”	“15%”
5513.23.00	5	“9%”	“15%”
5513.29.00	5	“9%”	“15%”
5513.31.00	5	“9%”	“15%”
5513.39.00	5	“9%”	“15%”
5513.41.00	5	“9%”	“15%”
5513.49.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5514.11.00	5	“9%”	“15%”
5514.12.00	5	“9%”	“15%”
5514.19.00	5	“9%”	“15%”
5514.21.00	5	“9%”	“15%”
5514.22.00	5	“9%”	“15%”
5514.23.00	5	“9%”	“15%”
5514.29.00	5	“9%”	“15%”
5514.30.00	5	“9%”	“15%”
5514.41.00	5	“9%”	“15%”
5514.42.00	5	“9%”	“15%”
5514.43.00	5	“9%”	“15%”
5514.49.00	5	“9%”	“15%”
5515.11.00	5	“9%”	“15%”
5515.12.00	5	“9%”	“15%”
5515.13.00	5	“9%”	“15%”
5515.19.00	5	“9%”	“15%”
5515.21.00	5	“9%”	“15%”
5515.22.00	5	“9%”	“15%”
5515.29.00	5	“9%”	“15%”
5515.91.00	5	“9%”	“15%”
5515.99.00	5	“9%”	“15%”
5516.11.00	5	“9%”	“15%”
5516.12.00	5	“9%”	“15%”
5516.13.00	5	“9%”	“15%”
5516.14.00	5	“9%”	“15%”
5516.21.00	5	“9%”	“15%”
5516.22.00	5	“9%”	“15%”
5516.23.00	5	“9%”	“15%”
5516.24.00	5	“9%”	“15%”
5516.31.00	5	“9%”	“15%”
5516.32.00	5	“9%”	“15%”
5516.33.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5516.34.00	5	“9%”	“15%”
5516.41.00	5	“9%”	“15%”
5516.42.00	5	“9%”	“15%”
5516.43.00	5	“9%”	“15%”
5516.44.00	5	“9%”	“15%”
5516.91.00	5	“9%”	“15%”
5516.92.00	5	“9%”	“15%”
5516.93.00	5	“9%”	“15%”
5516.94.00	5	“9%”	“15%”
5601.21.10	5	“9%”	“15%”
5601.21.90	5	“9%”	“15%”
5601.22.10	5	“9%”	“15%”
5601.22.90	5	“9%”	“15%”
5601.29.10	5	“9%”	“15%”
5601.29.90	5	“9%”	“15%”
5601.30.00	5	“9%”	“15%”
5602.10.00	5	“9%”	“15%”
5602.21.00	5	“9%”	“15%”
5602.29.00	5	“9%”	“15%”
5602.90.00	5	“9%”	“15%”
5603.11.00	5	“9%”	“15%”
5603.12.00	5	“9%”	“15%”
5603.13.00	5	“9%”	“15%”
5603.14.00	5	“9%”	“15%”
5603.91.00	5	“9%”	“15%”
5603.92.00	5	“9%”	“15%”
5603.93.00	5	“9%”	“15%”
5603.94.00	5	“9%”	“15%”
5604.10.00	5	“9%”	“15%”
5604.90.00	5	“9%”	“15%”
5605.00.00	5	“9%”	“15%”
5606.00.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5607.21.00	5	“9%”	“15%”
5607.29.00	5	“9%”	“15%”
5607.41.00	5	“9%”	“15%”
5607.49.00	5	“9%”	“15%”
5607.50.00	5	“9%”	“15%”
5607.90.10	5	“9%”	“15%”
5607.90.90	5	“9%”	“15%”
5608.11.00	5	“9%”	“15%”
5608.19.00	5	“9%”	“15%”
5608.90.00	5	“9%”	“15%”
5609.00.00	5	“9%”	“15%”
5701.10.00	5	“9%”	“15%”
5701.90.00	5	“9%”	“15%”
5702.10.00	5	“9%”	“15%”
5702.20.00	5	“9%”	“15%”
5702.31.00	5	“9%”	“15%”
5702.32.00	5	“9%”	“15%”
5702.39.00	5	“9%”	“15%”
5702.41.00	5	“9%”	“15%”
5702.42.00	5	“9%”	“15%”
5702.49.00	5	“9%”	“15%”
5702.50.00	5	“9%”	“15%”
5702.91.00	5	“9%”	“15%”
5702.92.00	5	“9%”	“15%”
5702.99.00	5	“9%”	“15%”
5703.10.00	5	“9%”	“15%”
5703.21.00	5	“9%”	“15%”
5703.29.00	5	“9%”	“15%”
5703.31.00	5	“9%”	“15%”
5703.39.00	5	“9%”	“15%”
5703.90.00	5	“9%”	“15%”
5704.20.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5704.90.00	5	“9%”	“15%”
5705.00.00	5	“9%”	“15%”
5801.10.00	5	“9%”	“15%”
5801.21.00	5	“9%”	“15%”
5801.22.00	5	“9%”	“15%”
5801.23.00	5	“9%”	“15%”
5801.26.00	5	“9%”	“15%”
5801.27.00	5	“9%”	“15%”
5801.31.00	5	“9%”	“15%”
5801.32.00	5	“9%”	“15%”
5801.33.00	5	“9%”	“15%”
5801.36.00	5	“9%”	“15%”
5801.37.00	5	“9%”	“15%”
5801.90.00	5	“9%”	“15%”
5802.10.00	5	“9%”	“15%”
5802.20.00	5	“9%”	“15%”
5802.30.00	5	“9%”	“15%”
5803.00.00	5	“9%”	“15%”
5804.10.00	5	“9%”	“15%”
5804.21.00	5	“9%”	“15%”
5804.29.00	5	“9%”	“15%”
5804.30.00	5	“9%”	“15%”
5805.00.00	5	“9%”	“15%”
5806.10.00	5	“9%”	“15%”
5806.20.00	5	“9%”	“15%”
5806.31.00	5	“9%”	“15%”
5806.32.00	5	“9%”	“15%”
5806.39.00	5	“9%”	“15%”
5806.40.00	5	“9%”	“15%”
5807.10.00	5	“9%”	“15%”
5807.90.00	5	“9%”	“15%”
5808.10.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5808.90.00	5	“9%”	“15%”
5809.00.00	5	“9%”	“15%”
5810.10.10	5	“9%”	“15%”
5810.10.90	5	“9%”	“15%”
5810.91.10	5	“9%”	“15%”
5810.91.90	5	“9%”	“15%”
5810.92.10	5	“9%”	“15%”
5810.92.90	5	“9%”	“15%”
5810.99.10	5	“9%”	“15%”
5810.99.90	5	“9%”	“15%”
5811.00.00	5	“9%”	“15%”
5901.10.00	5	“9%”	“15%”
5901.90.00	5	“9%”	“15%”
5902.10.00	5	“9%”	“15%”
5902.20.00	5	“9%”	“15%”
5902.90.00	5	“9%”	“15%”
5903.10.00	5	“9%”	“15%”
5903.20.00	5	“9%”	“15%”
5903.90.00	5	“9%”	“15%”
5904.10.00	5	“9%”	“15%”
5904.90.00	5	“9%”	“15%”
5905.00.00	5	“9%”	“15%”
5906.10.00	5	“9%”	“15%”
5906.91.10	5	“9%”	“15%”
5906.91.90	5	“9%”	“15%”
5906.99.00	5	“9%”	“15%”
5907.00.00	5	“9%”	“15%”
5908.00.00	5	“9%”	“15%”
5909.00.00	5	“9%”	“15%”
5910.00.00	5	“9%”	“15%”
5911.10.00	5	“9%”	“15%”
5911.20.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5911.31.00	5	“9%”	“15%”
5911.32.00	5	“9%”	“15%”
5911.40.00	5	“9%”	“15%”
5911.90.10	5	“9%”	“15%”
5911.90.90	5	“9%”	“15%”
6001.10.00	5	“9%”	“15%”
6001.21.00	5	“9%”	“15%”
6001.22.00	5	“9%”	“15%”
6001.29.00	5	“9%”	“15%”
6001.91.00	5	“9%”	“15%”
6001.92.00	5	“9%”	“15%”
6001.99.00	5	“9%”	“15%”
6002.40.00	5	“9%”	“15%”
6002.90.00	5	“9%”	“15%”
6003.10.00	5	“9%”	“15%”
6003.20.00	5	“9%”	“15%”
6003.30.00	5	“9%”	“15%”
6003.40.00	5	“9%”	“15%”
6003.90.00	5	“9%”	“15%”
6004.10.00	5	“9%”	“15%”
6004.90.00	5	“9%”	“15%”
6005.21.00	5	“9%”	“15%”
6005.22.00	5	“9%”	“15%”
6005.23.00	5	“9%”	“15%”
6005.24.00	5	“9%”	“15%”
6005.35.00	5	“9%”	“15%”
6005.36.00	5	“9%”	“15%”
6005.37.00	5	“9%”	“15%”
6005.39.00	5	“9%”	“15%”
6005.41.00	5	“9%”	“15%”
6005.42.00	5	“9%”	“15%”
6005.43.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6005.44.00	5	“9%”	“15%”
6005.90.00	5	“9%”	“15%”
6006.10.00	5	“9%”	“15%”
6006.21.00	5	“9%”	“15%”
6006.22.00	5	“9%”	“15%”
6006.23.00	5	“9%”	“15%”
6006.24.00	5	“9%”	“15%”
6006.31.00	5	“9%”	“15%”
6006.32.00	5	“9%”	“15%”
6006.33.00	5	“9%”	“15%”
6006.34.00	5	“9%”	“15%”
6006.41.00	5	“9%”	“15%”
6006.42.00	5	“9%”	“15%”
6006.43.00	5	“9%”	“15%”
6006.44.00	5	“9%”	“15%”
6006.90.00	5	“9%”	“15%”
6101.20.00	5	“9%”	“15%”
6101.30.00	5	“9%”	“15%”
6101.90.00	5	“9%”	“15%”
6102.10.00	5	“9%”	“15%”
6102.20.00	5	“9%”	“15%”
6102.30.00	5	“9%”	“15%”
6102.90.00	5	“9%”	“15%”
6103.10.00	5	“9%”	“15%”
6103.22.00	5	“9%”	“15%”
6103.23.00	5	“9%”	“15%”
6103.29.00	5	“9%”	“15%”
6103.31.00	5	“9%”	“15%”
6103.32.00	5	“9%”	“15%”
6103.33.00	5	“9%”	“15%”
6103.39.00	5	“9%”	“15%”
6103.41.00	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6103.42.00	5	“9%”	“15%”
6103.43.00	5	“9%”	“15%”
6103.49.00	5	“9%”	“15%”
6104.13.00	5	“9%”	“15%”
6104.19.00	5	“9%”	“15%”
6104.22.00	5	“9%”	“15%”
6104.23.00	5	“9%”	“15%”
6104.29.00	5	“9%”	“15%”
6104.31.00	5	“9%”	“15%”
6104.32.00	5	“9%”	“15%”
6104.33.00	5	“9%”	“15%”
6104.39.00	5	“9%”	“15%”
6104.41.00	5	“9%”	“15%”
6104.42.00	5	“9%”	“15%”
6104.43.00	5	“9%”	“15%”
6104.44.00	5	“9%”	“15%”
6104.49.00	5	“9%”	“15%”
6104.51.00	5	“9%”	“15%”
6104.52.00	5	“9%”	“15%”
6104.53.00	5	“9%”	“15%”
6104.59.00	5	“9%”	“15%”
6104.61.00	5	“9%”	“15%”
6104.62.00	5	“9%”	“15%”
6104.63.00	5	“9%”	“15%”
6104.69.00	5	“9%”	“15%”
6105.10.00	5	“9%”	“15%”
6105.20.00	5	“9%”	“15%”
6105.90.00	5	“9%”	“15%”
6106.10.00	5	“9%”	“15%”
6106.20.00	5	“9%”	“15%”
6106.90.00	5	“9%”	“15%”
6107.11.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6107.12.00	5	“9%”	“15%”
6107.19.00	5	“9%”	“15%”
6107.21.00	5	“9%”	“15%”
6107.22.00	5	“9%”	“15%”
6107.29.00	5	“9%”	“15%”
6107.91.00	5	“9%”	“15%”
6107.99.00	5	“9%”	“15%”
6108.11.00	5	“9%”	“15%”
6108.19.00	5	“9%”	“15%”
6108.21.00	5	“9%”	“15%”
6108.22.00	5	“9%”	“15%”
6108.29.00	5	“9%”	“15%”
6108.31.00	5	“9%”	“15%”
6108.32.00	5	“9%”	“15%”
6108.39.00	5	“9%”	“15%”
6108.91.00	5	“9%”	“15%”
6108.92.00	5	“9%”	“15%”
6108.99.00	5	“9%”	“15%”
6109.10.10	5	“9%”	“15%”
6109.10.20	5	“9%”	“15%”
6109.90.10	5	“9%”	“15%”
6109.90.20	5	“9%”	“15%”
6110.11.00	5	“9%”	“15%”
6110.12.00	5	“9%”	“15%”
6110.19.00	5	“9%”	“15%”
6110.20.00	5	“9%”	“15%”
6110.30.00	5	“9%”	“15%”
6110.90.00	5	“9%”	“15%”
6111.20.00	5	“9%”	“15%”
6111.30.00	5	“9%”	“15%”
6111.90.00	5	“9%”	“15%”
6112.11.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6112.12.00	5	“9%”	“15%”
6112.19.00	5	“9%”	“15%”
6112.20.00	5	“9%”	“15%”
6112.31.00	5	“9%”	“15%”
6112.39.00	5	“9%”	“15%”
6112.41.00	5	“9%”	“15%”
6112.49.00	5	“9%”	“15%”
6113.00.10	5	“9%”	“15%”
6113.00.90	5	“9%”	“15%”
6114.20.10	5	“9%”	“15%”
6114.20.20	5	“9%”	“15%”
6114.20.90	5	“9%”	“15%”
6114.30.10	5	“9%”	“15%”
6114.30.20	5	“9%”	“15%”
6114.30.90	5	“9%”	“15%”
6114.90.10	5	“9%”	“15%”
6114.90.20	5	“9%”	“15%”
6114.90.90	5	“9%”	“15%”
6115.10.00	5	“9%”	“15%”
6115.21.00	5	“9%”	“15%”
6115.22.00	5	“9%”	“15%”
6115.29.00	5	“9%”	“15%”
6115.30.00	5	“9%”	“15%”
6115.94.00	5	“9%”	“15%”
6115.95.00	5	“9%”	“15%”
6115.96.00	5	“9%”	“15%”
6115.99.00	5	“9%”	“15%”
6116.10.00	5	“9%”	“15%”
6116.91.00	5	“9%”	“15%”
6116.92.00	5	“9%”	“15%”
6116.93.00	5	“9%”	“15%”
6116.99.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6117.10.10	5	“9%”	“15%”
6117.10.90	5	“9%”	“15%”
6117.80.00	5	“9%”	“15%”
6117.90.00	5	“9%”	“15%”
6201.20.00	5	“9%”	“15%”
6201.30.00	5	“9%”	“15%”
6201.40.00	5	“9%”	“15%”
6201.90.00	5	“9%”	“15%”
6201.91.00	5	“9%”	“15%”
6201.92.00	5	“9%”	“15%”
6201.93.00	5	“9%”	“15%”
6201.99.00	5	“9%”	“15%”
6202.20.00	5	“9%”	“15%”
6202.30.00	5	“9%”	“15%”
6202.40.00	5	“9%”	“15%”
6202.90.00	5	“9%”	“15%”
6202.91.00	5	“9%”	“15%”
6202.92.00	5	“9%”	“15%”
6202.93.00	5	“9%”	“15%”
6202.99.00	5	“9%”	“15%”
6203.11.00	5	“9%”	“15%”
6203.12.00	5	“9%”	“15%”
6203.19.00	5	“9%”	“15%”
6203.22.00	5	“9%”	“15%”
6203.23.00	5	“9%”	“15%”
6203.29.00	5	“9%”	“15%”
6203.31.00	5	“9%”	“15%”
6203.32.00	5	“9%”	“15%”
6203.33.00	5	“9%”	“15%”
6203.39.00	5	“9%”	“15%”
6203.41.00	5	“9%”	“15%”
6203.42.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6203.43.00	5	“9%”	“15%”
6203.49.00	5	“9%”	“15%”
6204.11.00	5	“9%”	“15%”
6204.12.00	5	“9%”	“15%”
6204.13.00	5	“9%”	“15%”
6204.19.00	5	“9%”	“15%”
6204.21.00	5	“9%”	“15%”
6204.22.00	5	“9%”	“15%”
6204.23.00	5	“9%”	“15%”
6204.29.00	5	“9%”	“15%”
6204.31.00	5	“9%”	“15%”
6204.32.00	5	“9%”	“15%”
6204.33.00	5	“9%”	“15%”
6204.39.00	5	“9%”	“15%”
6204.41.00	5	“9%”	“15%”
6204.42.00	5	“9%”	“15%”
6204.43.00	5	“9%”	“15%”
6204.44.00	5	“9%”	“15%”
6204.49.00	5	“9%”	“15%”
6204.51.00	5	“9%”	“15%”
6204.52.00	5	“9%”	“15%”
6204.53.00	5	“9%”	“15%”
6204.59.00	5	“9%”	“15%”
6204.61.00	5	“9%”	“15%”
6204.62.00	5	“9%”	“15%”
6204.63.00	5	“9%”	“15%”
6204.69.00	5	“9%”	“15%”
6205.20.00	5	“9%”	“15%”
6205.30.00	5	“9%”	“15%”
6205.90.00	5	“9%”	“15%”
6206.10.00	5	“9%”	“15%”
6206.20.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6206.30.00	5	“9%”	“15%”
6206.40.00	5	“9%”	“15%”
6206.90.00	5	“9%”	“15%”
6207.11.00	5	“9%”	“15%”
6207.19.00	5	“9%”	“15%”
6207.21.00	5	“9%”	“15%”
6207.22.00	5	“9%”	“15%”
6207.29.00	5	“9%”	“15%”
6207.91.10	5	“9%”	“15%”
6207.91.90	5	“9%”	“15%”
6207.99.10	5	“9%”	“15%”
6207.99.90	5	“9%”	“15%”
6208.11.00	5	“9%”	“15%”
6208.19.00	5	“9%”	“15%”
6208.21.00	5	“9%”	“15%”
6208.22.00	5	“9%”	“15%”
6208.29.00	5	“9%”	“15%”
6208.91.00	5	“9%”	“15%”
6208.91.10	5	“9%”	“15%”
6208.91.20	5	“9%”	“15%”
6208.92.00	5	“9%”	“15%”
6208.92.10	5	“9%”	“15%”
6208.92.20	5	“9%”	“15%”
6208.99.00	5	“9%”	“15%”
6208.99.10	5	“9%”	“15%”
6208.99.20	5	“9%”	“15%”
6209.20.00	5	“9%”	“15%”
6209.30.00	5	“9%”	“15%”
6209.90.00	5	“9%”	“15%”
6210.10.00	5	“9%”	“15%”
6210.20.00	5	“9%”	“15%”
6210.30.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6210.40.00	5	“9%”	“15%”
6210.50.00	5	“9%”	“15%”
6211.11.00	5	“9%”	“15%”
6211.12.00	5	“9%”	“15%”
6211.20.00	5	“9%”	“15%”
6211.32.10	5	“9%”	“15%”
6211.32.90	5	“9%”	“15%”
6211.33.10	5	“9%”	“15%”
6211.33.90	5	“9%”	“15%”
6211.39.10	5	“9%”	“15%”
6211.39.90	5	“9%”	“15%”
6211.42.10	5	“9%”	“15%”
6211.42.20	5	“9%”	“15%”
6211.42.90	5	“9%”	“15%”
6211.43.10	5	“9%”	“15%”
6211.43.20	5	“9%”	“15%”
6211.43.90	5	“9%”	“15%”
6211.49.10	5	“9%”	“15%”
6211.49.20	5	“9%”	“15%”
6211.49.90	5	“9%”	“15%”
6212.10.00	5	“9%”	“15%”
6212.20.00	5	“9%”	“15%”
6212.30.00	5	“9%”	“15%”
6212.90.00	5	“9%”	“15%”
6213.20.00	5	“9%”	“15%”
6213.90.00	5	“9%”	“15%”
6214.10.10	5	“9%”	“15%”
6214.10.90	5	“9%”	“15%”
6214.20.10	5	“9%”	“15%”
6214.20.90	5	“9%”	“15%”
6214.30.10	5	“9%”	“15%”
6214.30.90	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6214.40.10	5	“9%”	“15%”
6214.40.90	5	“9%”	“15%”
6214.90.10	5	“9%”	“15%”
6214.90.90	5	“9%”	“15%”
6215.10.00	5	“9%”	“15%”
6215.20.00	5	“9%”	“15%”
6215.90.00	5	“9%”	“15%”
6216.00.00	5	“9%”	“15%”
6217.10.10	5	“9%”	“15%”
6217.10.20	5	“9%”	“15%”
6217.10.30	5	“9%”	“15%”
6217.10.40	5	“9%”	“15%”
6217.10.90	5	“9%”	“15%”
6217.90.00	5	“9%”	“15%”
6301.10.00	5	“9%”	“15%”
6301.20.00	5	“9%”	“15%”
6301.30.00	5	“9%”	“15%”
6301.40.00	5	“9%”	“15%”
6301.90.00	5	“9%”	“15%”
6302.10.00	5	“9%”	“15%”
6302.21.00	5	“9%”	“15%”
6302.22.00	5	“9%”	“15%”
6302.29.00	5	“9%”	“15%”
6302.31.00	5	“9%”	“15%”
6302.32.00	5	“9%”	“15%”
6302.39.00	5	“9%”	“15%”
6302.40.00	5	“9%”	“15%”
6302.51.00	5	“9%”	“15%”
6302.53.00	5	“9%”	“15%”
6302.59.00	5	“9%”	“15%”
6302.60.00	5	“9%”	“15%”
6302.91.00	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6302.93.00	5	“9%”	“15%”
6302.99.00	5	“9%”	“15%”
6303.12.00	5	“9%”	“15%”
6303.19.00	5	“9%”	“15%”
6303.91.00	5	“9%”	“15%”
6303.92.00	5	“9%”	“15%”
6303.99.00	5	“9%”	“15%”
6304.11.00	5	“9%”	“15%”
6304.19.00	5	“9%”	“15%”
6304.20.00	5	“9%”	“15%”
6304.91.00	5	“9%”	“15%”
6304.92.00	5	“9%”	“15%”
6304.93.00	5	“9%”	“15%”
6304.99.00	5	“9%”	“15%”
6305.10.00	5	“9%”	“15%”
6305.20.00	5	“9%”	“15%”
6305.32.00	5	“9%”	“15%”
6305.33.00	5	“9%”	“15%”
6305.39.00	5	“9%”	“15%”
6305.90.10	5	“9%”	“15%”
6305.90.90	5	“9%”	“15%”
6306.12.00	5	“9%”	“15%”
6306.19.00	5	“9%”	“15%”
6306.22.00	5	“9%”	“15%”
6306.29.00	5	“9%”	“15%”
6306.30.00	5	“9%”	“15%”
6306.40.00	5	“9%”	“15%”
6306.90.00	5	“9%”	“15%”
6307.10.00	5	“9%”	“15%”
6307.20.00	5	“9%”	“15%”
6307.90.10	5	“9%”	“15%”
6307.90.90	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6308.00.00	5	“9%”	“15%”
6309.00.00	5	“9%”	“15%”
6310.10.00	5	“9%”	“15%”
6310.90.00	5	“9%”	“15%”
6401.10.00	5	“9%”	“15%”
6401.92.00	5	“9%”	“15%”
6401.99.00	5	“9%”	“15%”
6402.12.00	5	“9%”	“15%”
6402.19.00	5	“9%”	“15%”
6402.20.00	5	“9%”	“15%”
6402.91.00	5	“9%”	“15%”
6402.99.00	5	“9%”	“15%”
6403.12.00	5	“9%”	“15%”
6403.19.00	5	“9%”	“15%”
6403.20.00	5	“9%”	“15%”
6403.40.00	5	“9%”	“15%”
6403.51.00	5	“9%”	“15%”
6403.59.00	5	“9%”	“15%”
6403.91.00	5	“9%”	“15%”
6403.99.00	5	“9%”	“15%”
6404.11.00	5	“9%”	“15%”
6404.19.00	5	“9%”	“15%”
6404.20.00	5	“9%”	“15%”
6405.10.00	5	“9%”	“15%”
6405.20.00	5	“9%”	“15%”
6405.90.00	5	“9%”	“15%”
6406.10.00	5	“9%”	“15%”
6406.20.00	5	“9%”	“15%”
6406.90.00	5	“9%”	“15%”
7101.10.00	5	“9%”	“15%”
7101.21.00	5	“9%”	“15%”
7101.22.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7102.10.00	5	“9%”	“15%”
7102.21.00	5	“9%”	“15%”
7102.29.00	5	“9%”	“15%”
7102.31.00	5	“9%”	“15%”
7102.39.00	5	“9%”	“15%”
7103.10.00	5	“9%”	“15%”
7103.91.00	5	“9%”	“15%”
7103.99.00	5	“9%”	“15%”
7104.10.00	5	“9%”	“15%”
7104.21.00	5	“9%”	“15%”
7104.29.00	5	“9%”	“15%”
7104.91.00	5	“9%”	“15%”
7104.99.00	5	“9%”	“15%”
7105.10.00	5	“9%”	“15%”
7105.90.00	5	“9%”	“15%”
7106.10.00	5	“9%”	“15%”
7106.91.00	5	“9%”	“15%”
7106.92.00	5	“9%”	“15%”
7107.00.00	5	“9%”	“15%”
7108.11.00	5	“9%”	“15%”
7108.12.00	5	“9%”	“15%”
7108.13.00	5	“9%”	“15%”
7108.20.00	5	“9%”	“15%”
7109.00.00	5	“9%”	“15%”
7110.11.00	5	9%	15%
7110.19.00	5	9%	15%
7110.21.00	5	9%	15%
7110.29.00	5	9%	15%
7110.31.00	5	9%	15%
7110.39.00	5	9%	15%
7110.41.00	5	9%	15%
7110.49.00	5	9%	15%

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7111.00.00	5	9%	15%
7112.30.00	5	9%	15%
7112.91.00	5	9%	15%
7112.92.00	5	9%	15%
7112.99.00	5	9%	15%
7113.11.10	5	9%	15%
7113.11.90	5	9%	15%
7113.19.10	5	9%	15%
7113.19.90	5	9%	15%
7113.20.10	5	9%	15%
7113.20.90	5	9%	15%
7114.11.00	5	9%	15%
7114.19.00	5	9%	15%
7114.20.00	5	9%	15%
7115.10.00	5	9%	15%
7115.90.10	5	9%	15%
7115.90.90	5	9%	15%
7116.10.00	5	9%	15%
7116.20.00	5	9%	15%
7117.11.00	5	9%	15%
7117.19.00	5	9%	15%
7118.10.00	5	9%	15%
7118.90.90	5	9%	15%
7321.11.10	5	“9%”	“15%”
7321.11.90	5	“9%”	“15%”
7323.81.00	5	“9%”	“15%”
7419.99.52	5	“9%”	“15%”
8415.10.00	5	“9%”	“15%”
8415.20.00	5	“9%”	“15%”
8415.81.00	5	“9%”	“15%”
8415.82.00	5	“9%”	“15%”
8415.83.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8418.10.00	5	“9%”	“15%”
8418.21.00	5	“9%”	“15%”
8418.29.00	5	“9%”	“15%”
8418.30.00	5	“9%”	“15%”
8418.40.00	5	“9%”	“15%”
8418.50.10	5	“9%”	“15%”
8418.50.90	5	“9%”	“15%”
8418.69.10	5	“9%”	“15%”
8418.69.90	5	“9%”	“15%”
8421.12.00	5	“9%”	“15%”
8422.11.00	5	“9%”	“15%”
8422.19.00	5	“9%”	“15%”
8433.11.00	5	“9%”	“15%”
8433.19.10	5	“9%”	“15%”
8450.11.00	5	“9%”	“15%”
8450.12.00	5	“9%”	“15%”
8450.19.00	5	“9%”	“15%”
8450.20.00	5	“9%”	“15%”
8451.10.00	5	“9%”	“15%”
8451.21.00	5	“9%”	“15%”
8451.29.00	5	“9%”	“15%”
8501.10.00	5	“9%”	“15%”
8501.20.00	5	“9%”	“15%”
8501.31.10	5	“9%”	“15%”
8501.31.90	5	“9%”	“15%”
8501.32.10	5	“9%”	“15%”
8501.32.90	5	“9%”	“15%”
8501.33.10	5	“9%”	“15%”
8501.33.90	5	“9%”	“15%”
8501.34.10	5	“9%”	“15%”
8501.34.90	5	“9%”	“15%”
8501.40.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8501.51.00	5	“9%”	“15%”
8501.52.00	5	“9%”	“15%”
8501.53.00	5	“9%”	“15%”
8501.61.10	5	“9%”	“15%”
8501.61.90	5	“9%”	“15%”
8501.62.10	5	“9%”	“15%”
8501.62.90	5	“9%”	“15%”
8501.63.10	5	“9%”	“15%”
8501.63.90	5	“9%”	“15%”
8501.64.10	5	“9%”	“15%”
8501.64.90	5	“9%”	“15%”
8501.71.00	5	“9%”	“15%”
8501.72.00	5	“9%”	“15%”
8501.80.00	5	“9%”	“15%”
8502.11.00	5	“9%”	“15%”
8502.12.00	5	“9%”	“15%”
8502.13.00	5	“9%”	“15%”
8502.20.00	5	“9%”	“15%”
8502.31.00	5	“9%”	“15%”
8502.39.00	5	“9%”	“15%”
8502.40.00	5	“9%”	“15%”
8503.00.00	5	“9%”	“15%”
8504.10.00	5	“9%”	“15%”
8504.21.00	5	“9%”	“15%”
8504.22.00	5	“9%”	“15%”
8504.23.00	5	“9%”	“15%”
8504.31.00	5	“9%”	“15%”
8504.32.00	5	“9%”	“15%”
8504.33.00	5	“9%”	“15%”
8504.34.00	5	“9%”	“15%”
8504.40.00	5	“9%”	“15%”
8504.50.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8504.90.00	5	“9%”	“15%”
8505.11.00	5	“9%”	“15%”
8505.19.00	5	“9%”	“15%”
8505.20.00	5	“9%”	“15%”
8505.90.00	5	“9%”	“15%”
8506.10.00	5	“9%”	“15%”
8506.30.00	5	“9%”	“15%”
8506.40.00	5	“9%”	“15%”
8506.50.00	5	“9%”	“15%”
8506.60.00	5	“9%”	“15%”
8506.80.00	5	“9%”	“15%”
8506.90.00	5	“9%”	“15%”
8507.10.00	5	“9%”	“15%”
8507.20.00	5	“9%”	“15%”
8507.30.00	5	“9%”	“15%”
8507.50.00	5	“9%”	“15%”
8507.60.00	5	“9%”	“15%”
8507.80.00	5	“9%”	“15%”
8507.90.00	5	“9%”	“15%”
8508.11.00	5	“9%”	“15%”
8508.19.10	5	“9%”	“15%”
8508.19.90	5	“9%”	“15%”
8508.60.10	5	“9%”	“15%”
8508.60.90	5	“9%”	“15%”
8508.70.10	5	“9%”	“15%”
8508.70.90	5	“9%”	“15%”
8509.40.00	5	“9%”	“15%”
8509.80.00	5	“9%”	“15%”
8509.90.00	5	“9%”	“15%”
8510.10.00	5	“9%”	“15%”
8510.20.00	5	“9%”	“15%”
8510.30.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8510.90.00	5	“9%”	“15%”
8511.10.00	5	“9%”	“15%”
8511.20.00	5	“9%”	“15%”
8511.30.00	5	“9%”	“15%”
8511.40.00	5	“9%”	“15%”
8511.50.00	5	“9%”	“15%”
8511.80.00	5	“9%”	“15%”
8511.90.00	5	“9%”	“15%”
8512.10.00	5	“9%”	“15%”
8512.20.00	5	“9%”	“15%”
8512.30.00	5	“9%”	“15%”
8512.40.00	5	“9%”	“15%”
8512.90.00	5	“9%”	“15%”
8513.10.00	5	“9%”	“15%”
8513.90.00	5	“9%”	“15%”
8514.11.00	5	“9%”	“15%”
8514.19.00	5	“9%”	“15%”
8514.20.00	5	“9%”	“15%”
8514.31.00	5	“9%”	“15%”
8514.32.00	5	“9%”	“15%”
8514.39.00	5	“9%”	“15%”
8514.40.00	5	“9%”	“15%”
8514.90.00	5	“9%”	“15%”
8515.11.00	5	“9%”	“15%”
8515.19.00	5	“9%”	“15%”
8515.21.10	5	“9%”	“15%”
8515.21.90	5	“9%”	“15%”
8515.29.00	5	“9%”	“15%”
8515.31.10	5	“9%”	“15%”
8515.31.90	5	“9%”	“15%”
8515.39.00	5	“9%”	“15%”
8515.80.00	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8515.90.00	5	“9%”	“15%”
8516.10.10	5	“9%”	“15%”
8516.10.20	5	“9%”	“15%”
8516.10.90	5	“9%”	“15%”
8516.21.00	5	“9%”	“15%”
8516.29.00	5	“9%”	“15%”
8516.31.10	5	“9%”	“15%”
8516.31.90	5	“9%”	“15%”
8516.32.10	5	“9%”	“15%”
8516.32.90	5	“9%”	“15%”
8516.33.00	5	“9%”	“15%”
8516.40.00	5	“9%”	“15%”
8516.50.00	5	“9%”	“15%”
8516.60.10	5	“9%”	“15%”
8516.60.90	5	“9%”	“15%”
8516.71.00	5	“9%”	“15%”
8516.72.00	5	“9%”	“15%”
8516.79.00	5	“9%”	“15%”
8516.80.00	5	“9%”	“15%”
8516.90.10	5	“9%”	“15%”
8516.90.90	5	“9%”	“15%”
8517.11.00	5	“9%”	“15%”
8517.12.00	5	“9%”	“15%”
8517.13.00	5	“9%”	“15%”
8517.14.00	5	“9%”	“15%”
8517.18.00	5	“9%”	“15%”
8517.61.00	5	“9%”	“15%”
8517.62.10	5	“9%”	“15%”
8517.62.90	5	“9%”	“15%”
8517.69.00	5	“9%”	“15%”
8517.71.00	5	“9%”	“15%”
8517.79.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8518.10.00	5	“9%”	“15%”
8518.21.00	5	“9%”	“15%”
8518.22.00	5	“9%”	“15%”
8518.29.00	5	“9%”	“15%”
8518.30.00	5	“9%”	“15%”
8518.40.00	5	“9%”	“15%”
8518.50.00	5	“9%”	“15%”
8518.90.00	5	“9%”	“15%”
8519.20.00	5	“9%”	“15%”
8519.30.00	5	“9%”	“15%”
8519.81.00	5	“9%”	“15%”
8519.89.10	5	“9%”	“15%”
8519.89.90	5	“9%”	“15%”
8521.10.00	5	“9%”	“15%”
8521.90.00	5	“9%”	“15%”
8522.10.00	5	“9%”	“15%”
8522.90.10	5	“9%”	“15%”
8522.90.20	5	“9%”	“15%”
8522.90.90	5	“9%”	“15%”
8523.21.00	5	“9%”	“15%”
8523.29.00	5	“9%”	“15%”
8523.41.00	5	“9%”	“15%”
8523.49.00	5	“9%”	“15%”
8523.51.00	5	“9%”	“15%”
8523.52.00	5	“9%”	“15%”
8523.59.00	5	“9%”	“15%”
8523.80.00	5	“9%”	“15%”
8524.11.00	5	“9%”	“15%”
8524.12.00	5	“9%”	“15%”
8524.19.00	5	“9%”	“15%”
8524.91.00	5	“9%”	“15%”
8524.92.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8524.99.00	5	“9%”	“15%”
8525.50.00	5	“9%”	“15%”
8525.60.10	5	“9%”	“15%”
8525.60.90	5	“9%”	“15%”
8525.81.00	3	“5%”	“Free”
8525.81.00	5	“9%”	“15%”
8525.82.00	3	“5%”	“Free”
8525.82.00	5	“9%”	“15%”
8525.83.00	3	“5%”	“Free”
8525.83.00	5	“9%”	“15%”
8525.89.00	3	“5%”	“Free”
8525.89.00	5	“9%”	“15%”
8526.10.00	5	“9%”	“15%”
8526.91.00	5	“9%”	“15%”
8526.92.00	5	“9%”	“15%”
8527.12.00	5	“9%”	“15%”
8527.13.10	5	“9%”	“15%”
8527.13.90	5	“9%”	“15%”
8527.19.10	5	“9%”	“15%”
8527.19.90	5	“9%”	“15%”
8527.21.10	5	“9%”	“15%”
8527.21.90	5	“9%”	“15%”
8527.29.10	5	“9%”	“15%”
8527.29.90	5	“9%”	“15%”
8527.91.10	5	“9%”	“15%”
8527.91.90	5	“9%”	“15%”
8527.92.10	5	“9%”	“15%”
8527.92.90	5	“9%”	“15%”
8527.99.10	5	“9%”	“15%”
8527.99.90	5	“9%”	“15%”
8528.42.00	5	“9%”	“15%”
8528.49.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8528.52.00	5	“9%”	“15%”
8528.59.00	5	“9%”	“15%”
8528.62.00	5	“9%”	“15%”
8528.69.00	5	“9%”	“15%”
8528.71.00	5	“9%”	“15%”
8528.72.00	5	“9%”	“15%”
8528.73.00	5	“9%”	“15%”
8529.10.00	5	“9%”	“15%”
8529.90.00	5	“9%”	“15%”
8530.10.00	5	“9%”	“15%”
8530.80.00	5	“9%”	“15%”
8530.90.00	5	“9%”	“15%”
8531.10.00	5	“9%”	“15%”
8531.20.00	5	“9%”	“15%”
8531.80.00	5	“9%”	“15%”
8531.90.00	5	“9%”	“15%”
8532.10.00	5	“9%”	“15%”
8532.21.00	5	“9%”	“15%”
8532.22.00	5	“9%”	“15%”
8532.23.00	5	“9%”	“15%”
8532.24.00	5	“9%”	“15%”
8532.25.00	5	“9%”	“15%”
8532.29.00	5	“9%”	“15%”
8532.30.00	5	“9%”	“15%”
8532.90.00	5	“9%”	“15%”
8533.10.00	5	“9%”	“15%”
8533.21.00	5	“9%”	“15%”
8533.29.00	5	“9%”	“15%”
8533.31.00	5	“9%”	“15%”
8533.39.00	5	“9%”	“15%”
8533.40.00	5	“9%”	“15%”
8533.90.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8534.00.00	5	“9%”	“15%”
8535.10.00	5	“9%”	“15%”
8535.21.00	5	“9%”	“15%”
8535.29.00	5	“9%”	“15%”
8535.30.00	5	“9%”	“15%”
8535.40.00	5	“9%”	“15%”
8535.90.10	5	“9%”	“15%”
8535.90.90	5	“9%”	“15%”
8536.10.00	5	“9%”	“15%”
8536.20.00	5	“9%”	“15%”
8536.30.00	5	“9%”	“15%”
8536.41.00	5	“9%”	“15%”
8536.49.00	5	“9%”	“15%”
8536.50.00	5	“9%”	“15%”
8536.61.00	5	“9%”	“15%”
8536.69.00	5	“9%”	“15%”
8536.70.10	5	“9%”	“15%”
8536.70.90	5	“9%”	“15%”
8536.90.00	5	“9%”	“15%”
8537.10.00	5	“9%”	“15%”
8537.20.00	5	“9%”	“15%”
8538.10.00	5	“9%”	“15%”
8538.90.00	5	“9%”	“15%”
8539.10.00	5	“9%”	“15%”
8539.21.00	5	“9%”	“15%”
8539.22.00	5	“9%”	“15%”
8539.29.00	5	“9%”	“15%”
8539.31.00	5	“9%”	“15%”
8539.32.00	5	“9%”	“15%”
8539.39.10	5	“9%”	“15%”
8539.39.90	5	“9%”	“15%”
8539.41.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8539.49.00	5	“9%”	“15%”
8539.51.00	5	“9%”	“15%”
8539.52.00	5	“9%”	“15%”
8539.90.00	5	“9%”	“15%”
8540.11.00	5	“9%”	“15%”
8540.12.00	5	“9%”	“15%”
8540.20.00	5	“9%”	“15%”
8540.40.00	5	“9%”	“15%”
8540.60.00	5	“9%”	“15%”
8540.71.00	5	“9%”	“15%”
8540.79.00	5	“9%”	“15%”
8540.81.00	5	“9%”	“15%”
8540.89.00	5	“9%”	“15%”
8540.91.00	5	“9%”	“15%”
8540.99.00	5	“9%”	“15%”
8541.10.00	5	“9%”	“15%”
8541.21.00	5	“9%”	“15%”
8541.29.00	5	“9%”	“15%”
8541.30.00	5	“9%”	“15%”
8541.41.00	5	“9%”	“15%”
8541.42.00	5	“9%”	“15%”
8541.43.00	5	“9%”	“15%”
8541.49.00	5	“9%”	“15%”
8541.50.00	5	“9%”	“15%”
8541.51.00	5	“9%”	“15%”
8541.59.00	5	“9%”	“15%”
8541.60.00	5	“9%”	“15%”
8541.90.00	5	“9%”	“15%”
8542.31.00	5	“9%”	“15%”
8542.32.00	5	“9%”	“15%”
8542.33.00	5	“9%”	“15%”
8542.39.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8542.90.00	5	“9%”	“15%”
8543.10.00	5	“9%”	“15%”
8543.20.00	5	9%	15%
8543.30.00	5	9%	15%
8543.40.00	5	9%	15%
8543.70.00	5	9%	15%
8543.90.00	5	9%	15%
8544.11.00	5	“9%”	“15%”
8544.19.00	5	“9%”	“15%”
8544.20.00	5	“9%”	“15%”
8544.30.00	5	“9%”	“15%”
8544.42.10	5	“9%”	“15%”
8544.42.20	5	“9%”	“15%”
8544.49.10	5	“9%”	“15%”
8544.49.20	5	“9%”	“15%”
8544.60.00	5	“9%”	“15%”
8544.70.00	5	“9%”	“15%”
8545.11.00	5	“9%”	“15%”
8545.19.00	5	“9%”	“15%”
8545.20.00	5	“9%”	“15%”
8545.90.00	5	“9%”	“15%”
8546.10.00	5	“9%”	“15%”
8546.20.00	5	“9%”	“15%”
8546.90.00	5	“9%”	“15%”
8547.10.00	5	“9%”	“15%”
8547.20.00	5	“9%”	“15%”
8547.90.00	5	“9%”	“15%”
8548.10.00	5	“9%”	“15%”
8548.90.00	5	“9%”	“15%”
8549.11.00	5	“9%”	“15%”
8549.12.00	5	“9%”	“15%”
8549.13.00	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8549.14.00	5	“9%”	“15%”
8549.19.00	5	“9%”	“15%”
8549.21.00	5	“9%”	“15%”
8549.29.00	5	“9%”	“15%”
8549.31.00	5	“9%”	“15%”
8549.39.00	5	“9%”	“15%”
8549.91.00	5	“9%”	“15%”
8549.99.00	5	“9%”	“15%”
8703.21.40	5	“9%”	“15%”
8703.21.50	5	“9%”	“15%”
8703.21.60	5	“9%”	“15%”
8703.21.90	5	“9%”	“15%”
8703.22.40	5	“9%”	“15%”
8703.22.50	5	“9%”	“15%”
8703.22.60	5	“9%”	“15%”
8703.22.90	5	“9%”	“15%”
8703.23.14	5	“9%”	“15%”
8703.23.15	5	“9%”	“15%”
8703.23.16	5	“9%”	“15%”
8703.23.19	5	“9%”	“15%”
8703.23.24	5	“9%”	“15%”
8703.23.25	5	“9%”	“15%”
8703.23.26	5	“9%”	“15%”
8703.23.29	5	“9%”	“15%”
8703.24.40	5	“9%”	“15%”
8703.24.50	5	“9%”	“15%”
8703.24.60	5	“9%”	“15%”
8703.24.90	5	“9%”	“15%”
8703.31.40	5	“9%”	“15%”
8703.31.50	5	“9%”	“15%”
8703.31.60	5	“9%”	“15%”
8703.31.90	5	“9%”	“15%”



<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.32.40	5	“9%”	“15%”
8703.32.50	5	“9%”	“15%”
8703.32.60	5	“9%”	“15%”
8703.32.90	5	“9%”	“15%”
8703.33.14	5	“9%”	“15%”
8703.33.15	5	“9%”	“15%”
8703.33.16	5	“9%”	“15%”
8703.33.19	5	“9%”	“15%”
8703.33.24	5	“9%”	“15%”
8703.33.25	5	“9%”	“15%”
8703.33.26	5	“9%”	“15%”
8703.33.29	5	“9%”	“15%”
8703.40.10	5	“9%”	“15%”
8703.40.20	5	“9%”	“15%”
8703.40.30	5	“9%”	“15%”
8703.40.40	5	“9%”	“15%”
8703.40.50	5	“9%”	“15%”
8703.40.60	5	“9%”	“15%”
8703.40.70	5	“9%”	“15%”
8703.40.80	5	“9%”	“15%”
8703.40.91	5	“9%”	“15%”
8703.40.99	5	“9%”	“15%”
8703.50.10	5	“9%”	“15%”
8703.50.20	5	“9%”	“15%”
8703.50.30	5	“9%”	“15%”
8703.50.40	5	“9%”	“15%”
8703.50.50	5	9%	15%
8703.50.60	5	“9%”	“15%”
8703.50.70	5	“9%”	“15%”
8703.50.80	5	“9%”	“15%”
8703.50.91	5	“9%”	“15%”
8703.50.99	5	“9%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.60.10	5	“9%”	“15%”
8703.60.11	5	“9%”	“15%”
8703.60.14	5	“9%”	“15%”
8703.60.15	5	“9%”	“15%”
8703.60.18	5	“9%”	“15%”
8703.60.19	5	“9%”	“15%”
8703.60.22	5	“9%”	“15%”
8703.60.23	5	“9%”	“15%”
8703.60.26	5	“9%”	“15%”
8703.60.27	5	“9%”	“15%”
8703.60.28	5	“9%”	“15%”
8703.60.29	5	“9%”	“15%”
8703.70.10	5	“9%”	“15%”
8703.70.11	5	“9%”	“15%”
8703.70.14	5	“9%”	“15%”
8703.70.15	5	“9%”	“15%”
8703.70.18	5	“9%”	“15%”
8703.70.19	5	“9%”	“15%”
8703.70.22	5	“9%”	“15%”
8703.70.23	5	“9%”	“15%”
8703.70.26	5	“9%”	“15%”
8703.70.29	5	“9%”	“15%”
8703.80.10	5	9%	15%
8703.80.11	5	9%	15%
8703.80.14	5	9%	15%
8703.80.15	5	9%	15%
8703.80.18	5	9%	15%
8703.80.19	5	9%	15%
8703.80.22	5	9%	15%
8703.80.23	5	9%	15%
8703.80.26	5	9%	15%
8703.80.29	5	9%	15%

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.90.00	5	9%	15%
9101.11.00	5	“9%”	“15%”
9101.19.00	5	“9%”	“15%”
9101.21.00	5	“9%”	“15%”
9101.29.00	5	“9%”	“15%”
9101.91.00	5	“9%”	“15%”
9101.99.00	5	“9%”	“15%”
9102.11.00	5	“9%”	“15%”
9102.12.00	5	“9%”	“15%”
9102.19.00	5	“9%”	“15%”
9102.21.00	5	“9%”	“15%”
9102.29.00	5	“9%”	“15%”
9102.91.00	5	“9%”	“15%”
9102.99.00	5	“9%”	“15%”

(b) deleting tariff item 9619.00.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material						
9619.00.10	- - - Sanitary towels (pads), tampons and the like	Free	Free	Free	Free	899.88	kg
9619.00.20	- - - Napkins (diapers)	Free	Free	9%	Free	899.88	kg
9619.00.30	- - - Napkin liners and similar articles, of any material	Free	Free	9%	Free	899.88	kg

Passed by the Parliament of the Republic of Fiji this 25th day of March 2022.