

BILL NO. 31 OF 2015

A BILL

FOR 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 (Budget Amendment) Act 2015 and shall come into force on 6 November 2015.

(2) In this Act, the Customs Tariff Act 1986 shall be referred to as the “Principal Act”.

Consequential amendments

2. The Principal Act is amended—

(a) by deleting section 13A;

(b) in section 17—

(i) by deleting “or other goods entered under the duty suspension scheme” in subsection (1);

(ii) by deleting subsection (1A);

(iii) by deleting “or (1A)” in subsection (2); and

- (iv) by deleting “or in the case of goods subject to the duty suspension scheme within 2 years from the date of the importation” in subsection (4).

Part 1 of Schedule 2 amended

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

- (a) by deleting the duty rates appearing in column 3 and substituting with the new duty rates in column 4 specified in the table below for the following tariff items—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0407.11.00	3	“32%”	“Free”
0407.19.00	3	“32%”	“Free”
0902.10.00	3	“15%”	“5%”
0902.30.00	3	“15%”	“5%”
2106.90.32	3	“\$62.93”	“\$74.57”
2106.90.39	3	“\$110.19”	“\$130.58”
2203.00.10	3	“\$2.95”	“\$3.50”
2203.00.90	3	“\$4.02”	“\$4.76”
2204.10.90	3	“\$6.27”	“\$7.43”
2204.21.90	3	“\$5.56”	“\$6.59”
2204.29.90	3	“\$5.56”	“\$6.59”
2205.10.90	3	“\$5.56”	“\$6.59”
2205.90.90	3	“\$5.56”	“\$6.59”
2206.00.19	3	“\$3.84”	“\$4.55”
2206.00.22	3	“\$3.84”	“\$4.55”
2206.00.29	3	“\$6.13”	“\$7.26”
2206.00.92	3	“\$3.84”	“\$4.55”
2206.00.99	3	“\$5.56”	“\$6.59”
2207.10.00	3	“\$110.19”	“\$130.58”
2207.20.10	3	“\$62.93”	“\$74.57”
2207.20.90	3	“\$110.19”	“\$130.58”
2208.20.10	3	“\$2.49”	“\$2.95”
2208.20.20	3	“\$62.93”	“\$74.57”
2208.20.90	3	“\$110.19”	“\$130.58”
2208.30.10	3	“\$2.49 ”	“\$2.95”
2208.30.20	3	“\$62.93”	“\$74.57”
2208.30.90	3	“\$110.19”	“\$130.58”
2208.40.10	3	“\$2.49”	“\$2.95”
2208.40.20	3	“\$62.93”	“\$74.57”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.40.90	3	“\$110.19”	“\$130.58”
2208.50.10	3	“\$2.49”	“\$2.95”
2208.50.20	3	“\$62.93”	“\$74.57”
2208.50.90	3	“\$110.19”	“\$130.58”
2208.60.10	3	“\$2.49”	“\$2.95”
2208.60.20	3	“\$62.93”	“\$74.57”
2208.60.90	3	“\$110.19”	“\$130.58”
2208.70.11	3	“\$2.49”	“\$2.95”
2208.70.12	3	“\$62.93”	“\$74.57”
2208.70.19	3	“\$110.19”	“\$130.58”
2208.70.21	3	“\$2.49”	“\$2.95”
2208.70.22	3	“\$62.93”	“\$74.57”
2208.70.29	3	“\$110.19”	“\$130.58”
2208.90.11	3	“\$2.49”	“\$2.95”
2208.90.19	3	“\$2.49”	“\$2.95”
2208.90.21	3	“\$62.93”	“\$74.57”
2208.90.29	3	“\$62.93”	“\$74.57”
2208.90.91	3	“\$110.19”	“\$130.58”
2208.90.99	3	“\$110.19”	“\$130.58”
2401.10.00	3	“\$193.03”	“\$228.74”
2401.20.00	3	“\$193.03”	“\$228.74”
2401.30.00	3	“\$193.03”	“\$228.74”
2402.10.00	3	“\$124.28”	“\$147.27”
2402.20.00	3	“\$204.66”	“\$242.52”
2402.90.10	3	“\$124.28”	“\$147.27”
2402.90.90	3	“\$204.66”	“\$242.52”
2403.11.00	3	“\$124.28”	“\$147.27”
2403.19.00	3	“\$124.28”	“\$147.27”
2403.91.00	3	“\$124.28”	“\$147.27”
2403.99.90	3	“\$124.28”	“\$147.27”
3303.00.00	3	“32%”	“15%”
3304.10.00	3	“32%”	“15%”
3304.20.00	3	“32%”	“15%”
3304.30.00	3	“32%”	“15%”
3304.91.00	3	“32%”	“15%”
3304.99.00	3	“32%”	“15%”
3307.10.00	3	“32%”	“15%”
3307.20.00	3	“15%”	“5%”

Customs Tariff (Budget Amendment)— of 2015

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
3822.00.00	3	“5%”	“Free”
39.26.90.20	3	“15%”	“32%”
4011.10.00	3	“32%”	“5%”
4011.20.10	3	“32%”	“5%”
4011.20.90	3	“32%”	“5%”
4011.30.00	3	“32%”	“5%”
4011.40.00	3	“32%”	“5%”
4011.50.00	3	“32%”	“5%”
4011.61.00	3	“32%”	“5%”
4011.62.00	3	“32%”	“5%”
4011.63.00	3	“32%”	“5%”
4011.69.00	3	“32%”	“5%”
4011.92.00	3	“32%”	“5%”
4011.93.00	3	“32%”	“5%”
4011.94.00	3	“32%”	“5%”
4011.99.00	3	“32%”	“5%”
4012.11.00	3	“32% or \$16.00 per tyre whichever is greater”	“32% or \$30.00 per tyre whichever is greater”
4012.12.00	3	“32% or \$16.00 per tyre whichever is greater”	“32% or \$30.00 per tyre whichever is greater”
4012.13.00	3	“32% or \$16.00 per tyre whichever is greater”	“32% or \$30.00 per tyre whichever is greater”
4012.20.00	3	“32% or \$16.00 per tyre whichever is greater”	32% or \$30.00 per tyre whichever is greater”
4013.10.00	3	“32%”	“5%”
4013.20.00	3	“15%”	“Free”
5001.00.00	3	“5%”	“Free”
5002.00.00	3	“5%”	“Free”
5003.00.00	3	“5%”	“Free”
5004.00.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5005.00.00	3	“5%”	“Free”
5006.00.00	3	“5%”	“Free”
5007.10.00	3	“5%”	“Free”
5007.20.00	3	“5%”	“Free”
5007.90.00	3	“5%”	“Free”
5101.11.00	3	“5%”	“Free”
5101.19.00	3	“5%”	“Free”
5101.21.00	3	“5%”	“Free”
5101.29.00	3	“5%”	“Free”
5101.30.00	3	“5%”	“Free”
5102.11.00	3	“5%”	“Free”
5102.19.00	3	“5%”	“Free”
5102.20.00	3	“5%”	“Free”
5103.10.00	3	“5%”	“Free”
5103.20.00	3	“5%”	“Free”
5103.30.00	3	“5%”	“Free”
5104.00.00	3	“5%”	“Free”
5105.10.00	3	“5%”	“Free”
5105.21.00	3	“5%”	“Free”
5105.29.00	3	“5%”	“Free”
5105.31.00	3	“5%”	“Free”
5105.39.00	3	“5%”	“Free”
5105.40.00	3	“5%”	“Free”
5106.10.00	3	“5%”	“Free”
5106.20.00	3	“5%”	“Free”
5107.10.00	3	“5%”	“Free”
5107.20.00	3	“5%”	“Free”
5108.10.00	3	“5%”	“Free”
5108.20.00	3	“5%”	“Free”
5109.10.00	3	“5%”	“Free”
5109.90.00	3	“5%”	“Free”
5110.00.00	3	“5%”	“Free”
5111.11.00	3	“5%”	“Free”
5111.19.00	3	“5%”	“Free”
5111.20.00	3	“5%”	“Free”
5111.30.00	3	“5%”	“Free”
5111.90.00	3	“5%”	“Free”
5112.11.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5112.19.00	3	“5%”	“Free”
5112.20.00	3	“5%”	“Free”
5112.30.00	3	“5%”	“Free”
5112.90.00	3	“5%”	“Free”
5113.00.00	3	“5%”	“Free”
5201.00.00	3	“5%”	“Free”
5202.10.00	3	“5%”	“Free”
5202.91.00	3	“5%”	“Free”
5202.99.00	3	“5%”	“Free”
5203.00.00	3	“5%”	“Free”
5204.11.00	3	“5%”	“Free”
5204.19.00	3	“5%”	“Free”
5204.20.00	3	“5%”	“Free”
5205.11.00	3	“5%”	“Free”
5205.12.00	3	“5%”	“Free”
5205.13.00	3	“5%”	“Free”
5205.14.00	3	“5%”	“Free”
5205.15.00	3	“5%”	“Free”
5205.21.00	3	“5%”	“Free”
5205.22.00	3	“5%”	“Free”
5205.23.00	3	“5%”	“Free”
5205.24.00	3	“5%”	“Free”
5205.26.00	3	“5%”	“Free”
5205.27.00	3	“5%”	“Free”
5205.28.00	3	“5%”	“Free”
5205.31.00	3	“5%”	“Free”
5205.32.00	3	“5%”	“Free”
5205.33.00	3	“5%”	“Free”
5205.34.00	3	“5%”	“Free”
5205.35.00	3	“5%”	“Free”
5205.41.00	3	“5%”	“Free”
5205.42.00	3	“5%”	“Free”
5205.43.00	3	“5%”	“Free”
5205.44.00	3	“5%”	“Free”
5205.46.00	3	“5%”	“Free”
5205.47.00	3	“5%”	“Free”
5205.48.00	3	“5%”	“Free”
5206.11.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5206.12.00	3	“5%”	“Free”
5206.13.00	3	“5%”	“Free”
5206.14.00	3	“5%”	“Free”
5206.15.00	3	“5%”	“Free”
5206.21.00	3	“5%”	“Free”
5206.22.00	3	“5%”	“Free”
5206.23.00	3	“5%”	“Free”
5206.24.00	3	“5%”	“Free”
5206.25.00	3	“5%”	“Free”
5206.31.00	3	“5%”	“Free”
5206.32.00	3	“5%”	“Free”
5206.33.00	3	“5%”	“Free”
5206.34.00	3	“5%”	“Free”
5206.35.00	3	“5%”	“Free”
5206.41.00	3	“5%”	“Free”
5206.42.00	3	“5%”	“Free”
5206.43.00	3	“5%”	“Free”
5206.44.00	3	“5%”	“Free”
5206.45.00	3	“5%”	“Free”
5207.10.00	3	“5%”	“Free”
5207.90.00	3	“5%”	“Free”
5208.11.00	3	“5%”	“Free”
5208.12.00	3	“5%”	“Free”
5208.13.00	3	“5%”	“Free”
5208.19.00	3	“5%”	“Free”
5208.21.00	3	“5%”	“Free”
5208.22.00	3	“5%”	“Free”
5208.23.00	3	“5%”	“Free”
5208.29.00	3	“5%”	“Free”
5208.31.00	3	“5%”	“Free”
5208.32.00	3	“5%”	“Free”
5208.33.00	3	“5%”	“Free”
5208.39.00	3	“5%”	“Free”
5208.41.00	3	“5%”	“Free”
5208.42.00	3	“5%”	“Free”
5208.43.00	3	“5%”	“Free”
5208.49.00	3	“5%”	“Free”
5208.51.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5208.52.00	3	“5%”	“Free”
5208.59.00	3	“5%”	“Free”
5209.11.00	3	“5%”	“Free”
5209.12.00	3	“5%”	“Free”
5209.19.00	3	“5%”	“Free”
5209.21.00	3	“5%”	“Free”
5209.22.00	3	“5%”	“Free”
5209.29.00	3	“5%”	“Free”
5209.31.00	3	“5%”	“Free”
5209.32.00	3	“5%”	“Free”
5209.39.00	3	“5%”	“Free”
5209.41.00	3	“5%”	“Free”
5209.42.00	3	“5%”	“Free”
5209.43.00	3	“5%”	“Free”
5209.49.00	3	“5%”	“Free”
5209.51.00	3	“5%”	“Free”
5209.52.00	3	“5%”	“Free”
5209.59.00	3	“5%”	“Free”
5210.11.00	3	“5%”	“Free”
5210.19.00	3	“5%”	“Free”
5210.21.00	3	“5%”	“Free”
5210.29.00	3	“5%”	“Free”
5210.31.00	3	“5%”	“Free”
5210.32.00	3	“5%”	“Free”
5210.39.00	3	“5%”	“Free”
5210.41.00	3	“5%”	“Free”
5210.49.00	3	“5%”	“Free”
5210.51.00	3	“5%”	“Free”
5210.59.00	3	“5%”	“Free”
5211.11.00	3	“5%”	“Free”
5211.12.00	3	“5%”	“Free”
5211.19.00	3	“5%”	“Free”
5211.20.00	3	“5%”	“Free”
5211.31.00	3	“5%”	“Free”
5211.32.00	3	“5%”	“Free”
5211.39.00	3	“5%”	“Free”
5211.41.00	3	“5%”	“Free”
5211.42.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5211.43.00	3	“5%”	“Free”
5211.49.00	3	“5%”	“Free”
5211.51.00	3	“5%”	“Free”
5211.52.00	3	“5%”	“Free”
5211.59.00	3	“5%”	“Free”
5212.11.00	3	“5%”	“Free”
5212.12.00	3	“5%”	“Free”
5212.13.00	3	“5%”	“Free”
5212.14.00	3	“5%”	“Free”
5212.15.00	3	“5%”	“Free”
5212.21.00	3	“5%”	“Free”
5212.22.00	3	“5%”	“Free”
5212.23.00	3	“5%”	“Free”
5212.24.00	3	“5%”	“Free”
5212.25.00	3	“5%”	“Free”
5301.10.00	3	“5%”	“Free”
5301.21.00	3	“5%”	“Free”
5301.29.00	3	“5%”	“Free”
5301.30.00	3	“5%”	“Free”
5302.10.00	3	“5%”	“Free”
5302.90.00	3	“5%”	“Free”
5303.10.00	3	“5%”	“Free”
5303.90.00	3	“5%”	“Free”
5305.00.00	3	“5%”	“Free”
5306.10.00	3	“5%”	“Free”
5306.20.00	3	“5%”	“Free”
5307.10.00	3	“5%”	“Free”
5307.20.00	3	“5%”	“Free”
5308.10.00	3	“5%”	“Free”
5308.20.00	3	“5%”	“Free”
5308.90.00	3	“5%”	“Free”
5309.11.00	3	“5%”	“Free”
5309.19.00	3	“5%”	“Free”
5309.21.00	3	“5%”	“Free”
5309.29.00	3	“5%”	“Free”
5310.10.00	3	“5%”	“Free”
5310.90.00	3	“5%”	“Free”
5311.00.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5401.10.00	3	“5%”	“Free”
5401.20.00	3	“5%”	“Free”
5402.11.00	3	“5%”	“Free”
5402.19.00	3	“5%”	“Free”
5402.20.00	3	“5%”	“Free”
5402.31.00	3	“5%”	“Free”
5402.32.00	3	“5%”	“Free”
5402.33.00	3	“5%”	“Free”
5402.34.00	3	“5%”	“Free”
5402.39.00	3	“5%”	“Free”
5402.44.00	3	“5%”	“Free”
5402.45.00	3	“5%”	“Free”
5402.46.00	3	“5%”	“Free”
5402.47.00	3	“5%”	“Free”
5402.48.00	3	“5%”	“Free”
5402.49.00	3	“5%”	“Free”
5402.51.00	3	“5%”	“Free”
5402.52.00	3	“5%”	“Free”
5402.59.00	3	“5%”	“Free”
5402.61.00	3	“5%”	“Free”
5402.62.00	3	“5%”	“Free”
5402.69.00	3	“5%”	“Free”
5403.10.00	3	“5%”	“Free”
5403.31.00	3	“5%”	“Free”
5403.32.00	3	“5%”	“Free”
5403.33.00	3	“5%”	“Free”
5403.39.00	3	“5%”	“Free”
5403.41.00	3	“5%”	“Free”
5403.42.00	3	“5%”	“Free”
5403.49.00	3	“5%”	“Free”
5404.11.00	3	“5%”	“Free”
5404.12.00	3	“5%”	“Free”
5404.19.00	3	“5%”	“Free”
5404.90.00	3	“5%”	“Free”
5405.00.00	3	“5%”	“Free”
5406.00.00	3	“5%”	“Free”
5407.10.00	3	“5%”	“Free”
5407.20.10	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5407.20.90	3	“5%”	“Free”
5407.30.10	3	“5%”	“Free”
5407.30.90	3	“5%”	“Free”
5407.41.00	3	“5%”	“Free”
5407.42.00	3	“5%”	“Free”
5407.43.00	3	“5%”	“Free”
5407.44.00	3	“5%”	“Free”
5407.51.00	3	“5%”	“Free”
5407.52.00	3	“5%”	“Free”
5407.53.00	3	“5%”	“Free”
5407.54.00	3	“5%”	“Free”
5407.61.00	3	“5%”	“Free”
5407.69.00	3	“5%”	“Free”
5407.71.00	3	“5%”	“Free”
5407.72.00	3	“5%”	“Free”
5407.73.00	3	“5%”	“Free”
5407.74.00	3	“5%”	“Free”
5407.81.00	3	“5%”	“Free”
5407.82.00	3	“5%”	“Free”
5407.83.00	3	“5%”	“Free”
5407.84.00	3	“5%”	“Free”
5407.91.10	3	“5%”	“Free”
5407.91.90	3	“5%”	“Free”
5407.92.10	3	“5%”	“Free”
5407.92.90	3	“5%”	“Free”
5407.93.10	3	“5%”	“Free”
5407.93.90	3	“5%”	“Free”
5407.94.10	3	“5%”	“Free”
5407.94.90	3	“5%”	“Free”
5408.10.00	3	“5%”	“Free”
5408.21.10	3	“5%”	“Free”
5408.21.90	3	“5%”	“Free”
5408.22.10	3	“5%”	“Free”
5408.22.90	3	“5%”	“Free”
5408.23.10	3	“5%”	“Free”
5408.23.90	3	“5%”	“Free”
5408.24.10	3	“5%”	“Free”
5408.24.90	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5408.31.10	3	“5%”	“Free”
5408.31.90	3	“5%”	“Free”
5408.32.10	3	“5%”	“Free”
5408.32.90	3	“5%”	“Free”
5408.33.10	3	“5%”	“Free”
5408.33.90	3	“5%”	“Free”
5408.34.10	3	“5%”	“Free”
5408.34.90	3	“5%”	“Free”
5501.10.00	3	“5%”	“Free”
5501.20.00	3	“5%”	“Free”
5501.30.00	3	“5%”	“Free”
5501.40.00	3	“5%”	“Free”
5501.90.00	3	“5%”	“Free”
5502.00.00	3	“5%”	“Free”
5503.11.00	3	“5%”	“Free”
5503.19.00	3	“5%”	“Free”
5503.20.00	3	“5%”	“Free”
5503.30.00	3	“5%”	“Free”
5503.40.00	3	“5%”	“Free”
5503.90.00	3	“5%”	“Free”
5504.10.00	3	“5%”	“Free”
5504.90.00	3	“5%”	“Free”
5505.10.00	3	“5%”	“Free”
5505.20.00	3	“5%”	“Free”
5506.10.00	3	“5%”	“Free”
5506.20.00	3	“5%”	“Free”
5506.30.00	3	“5%”	“Free”
5506.90.00	3	“5%”	“Free”
5507.00.00	3	“5%”	“Free”
5508.10.00	3	“5%”	“Free”
5508.20.00	3	“5%”	“Free”
5509.11.00	3	“5%”	“Free”
5509.12.00	3	“5%”	“Free”
5509.21.00	3	“5%”	“Free”
5509.22.00	3	“5%”	“Free”
5509.31.00	3	“5%”	“Free”
5509.32.00	3	“5%”	“Free”
5509.41.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5509.42.00	3	“5%”	“Free”
5509.51.00	3	“5%”	“Free”
5509.52.00	3	“5%”	“Free”
5509.53.00	3	“5%”	“Free”
5509.59.00	3	“5%”	“Free”
5509.61.00	3	“5%”	“Free”
5509.62.00	3	“5%”	“Free”
5509.69.00	3	“5%”	“Free”
5509.91.00	3	“5%”	“Free”
5509.92.00	3	“5%”	“Free”
5509.99.00	3	“5%”	“Free”
5510.11.00	3	“5%”	“Free”
5510.12.00	3	“5%”	“Free”
5510.20.00	3	“5%”	“Free”
5510.30.00	3	“5%”	“Free”
5510.90.00	3	“5%”	“Free”
5511.10.00	3	“5%”	“Free”
5511.20.00	3	“5%”	“Free”
5511.30.00	3	“5%”	“Free”
5512.11.00	3	“5%”	“Free”
5512.19.00	3	“5%”	“Free”
5512.21.00	3	“5%”	“Free”
5512.29.00	3	“5%”	“Free”
5512.91.00	3	“5%”	“Free”
5512.99.00	3	“5%”	“Free”
5513.11.00	3	“5%”	“Free”
5513.12.00	3	“5%”	“Free”
5513.13.00	3	“5%”	“Free”
5513.19.00	3	“5%”	“Free”
5513.21.00	3	“5%”	“Free”
5513.23.00	3	“5%”	“Free”
5513.29.00	3	“5%”	“Free”
5513.31.00	3	“5%”	“Free”
5513.39.00	3	“5%”	“Free”
5513.41.00	3	“5%”	“Free”
5513.49.00	3	“5%”	“Free”
5514.11.00	3	“5%”	“Free”
5514.12.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5514.19.00	3	“5%”	“Free”
5514.21.00	3	“5%”	“Free”
5514.22.00	3	“5%”	“Free”
5514.23.00	3	“5%”	“Free”
5514.29.00	3	“5%”	“Free”
5514.30.00	3	“5%”	“Free”
5514.41.00	3	“5%”	“Free”
5514.42.00	3	“5%”	“Free”
5514.43.00	3	“5%”	“Free”
5514.49.00	3	“5%”	“Free”
5515.11.00	3	“5%”	“Free”
5515.12.00	3	“5%”	“Free”
5515.13.00	3	“5%”	“Free”
5515.19.00	3	“5%”	“Free”
5515.21.00	3	“5%”	“Free”
5515.22.00	3	“5%”	“Free”
5515.29.00	3	“5%”	“Free”
5515.91.00	3	“5%”	“Free”
5515.99.00	3	“5%”	“Free”
5516.11.00	3	“5%”	“Free”
5515.12.00	3	“5%”	“Free”
5516.13.00	3	“5%”	“Free”
5516.14.00	3	“5%”	“Free”
5516.21.00	3	“5%”	“Free”
5516.22.00	3	“5%”	“Free”
5516.23.00	3	“5%”	“Free”
5516.24.00	3	“5%”	“Free”
5516.31.00	3	“5%”	“Free”
5516.32.00	3	“5%”	“Free”
5516.33.00	3	“5%”	“Free”
5516.34.00	3	“5%”	“Free”
5516.41.00	3	“5%”	“Free”
5516.42.00	3	“5%”	“Free”
5516.43.00	3	“5%”	“Free”
5516.44.00	3	“5%”	“Free”
5516.91.00	3	“5%”	“Free”
5516.92.00	3	“5%”	“Free”
5516.93.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5516.94.00	3	“5%”	“Free”
5608.19.10	3	“5%”	“Free”
6107.11.00	3	“32%”	“5%”
6107.12.00	3	“32%”	“5%”
6107.19.00	3	“32%”	“5%”
6108.21.00	3	“32%”	“5%”
6108.22.00	3	“32%”	“5%”
6108.29.00	3	“32%”	“5%”
6111.20.00	3	“32%”	“5%”
6111.30.00	3	“32%”	“5%”
6111.90.00	3	“32%”	“5%”
6114.20.10	3	“32%”	“5%”
6114.30.10	3	“32%”	“5%”
6114.90.10	3	“32%”	“5%”
6207.11.00	3	“32%”	“5%”
6207.19.00	3	“32%”	“5%”
6209.20.00	3	“32%”	“5%”
6209.30.00	3	“32%”	“5%”
6209.90.00	3	“32%”	“5%”
6212.10.00	3	“32%”	“5%”
7113.11.10	3	“32%”	“15%”
7113.11.90	3	“32%”	“15%”
7113.19.10	3	“32%”	“15%”
7113.19.90	3	“32%”	“15%”
7113.20.10	3	“32%”	“15%”
7113.20.90	3	“32%”	“15%”
7117.11.00	3	“32%”	“15%”
7117.19.00	3	“32%”	“15%”
7117.90.00	3	“32%”	“15%”
8414.80.00	3	“15%”	“5%”
8414.80.00	4	“10%”	“Free”
8452.10.00	3	“5%”	“Free”
8452.21.00	3	“5%”	“Free”
8452.29.00	3	“5%”	“Free”
8452.30.00	3	“5%”	“Free”
8452.90.00	3	“5%”	“Free”
8474.10.00	3	“5%”	“Free”
8474.20.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8519.81.00	3	“32%”	“15%”
8525.80.00	3	“32%”	“15%”
8702.10.11	3	“32%”	“5%”
8702.10.11	4	“15%”	“5%”
8702.10.12	3	“32%”	“5%”
8702.10.12	4	“15%”	“5%”
8702.90.11	3	“32%”	“5%”
8702.90.11	4	“15%”	“5%”
8702.90.12	3	“32%”	“5%”
8702.90.12	4	“15%”	“5%”
8711.10.00	3	“15%”	“5%”
8711.20.00	3	“15%”	“5%”
8711.30.00	3	“15%”	“5%”
8711.40.00	3	“15%”	“5%”
8711.50.00	3	“15%”	“5%”
8711.90.00	3	“15%”	“5%”
8712.00.00	3	“5%”	“Free”
8714.10.00	3	“15%”	“5%”
8714.91.00	3	“15%”	“Free”
8714.92.00	3	“15%”	“Free”
8714.93.00	3	“15%”	“Free”
8714.94.00	3	“15%”	“Free”
8714.95.00	3	“15%”	“Free”
8714.96.00	3	“15%”	“Free”
8714.99.00	3	“15%”	“Free”
8901.10.00	3	“32%”	“5%”
8901.20.00	3	“32%”	“5%”
8901.30.00	3	“32%”	“5%”
8901.90.00	3	“32%”	“5%”
8902.00.00	3	“32%”	“5%”
8903.91.00	3	“32%”	“5%”
8903.92.00	3	“32%”	“5%”
8904.00.00	3	“32%”	“5%”
9004.10.00	3	“32%”	“15%”
9005.10.00	3	“32%”	“15%”
9006.40.00	3	“32%”	“15%”
9006.51.00	3	“32%”	“15%”
9006.52.90	3	“32%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9006.53.90	3	“32%”	“15%”
9006.59.90	3	“32%”	“15%”
9027.20.10	3	“5%”	“Free”
90.27.50.10	3	“5%”	“Free”
9027.80.10	3	“5%”	“Free”
9027.90.10	3	“5%”	“Free”
9101.11.00	3	“32%”	“15%”
9101.19.00	3	“32%”	“15%”
9101.21.00	3	“32%”	“15%”
9101.29.00	3	“32%”	“15%”
9101.91.00	3	“32%”	“15%”
9101.99.00	3	“32%”	“15%”
9102.11.00	3	“32%”	“15%”
9102.12.00	3	“32%”	“15%”
9102.19.00	3	“32%”	“15%”
9102.21.00	3	“32%”	“15%”
9102.29.00	3	“32%”	“15%”
9102.91.00	3	“32%”	“15%”
9102.99.00	3	“32%”	“15%”
9401.30.00	4	“10%”	“Free”
9401.40.00	4	“10%”	“Free”
9401.51.00	4	“10%”	“Free”
9401.59.00	4	“10%”	“Free”
9401.61.00	4	“10%”	“Free”
9401.69.00	4	“10%”	“Free”
9401.71.00	4	“10%”	“Free”
9401.79.00	4	“10%”	“Free”
9401.80.00	4	“10%”	“Free”
9403.10.00	4	“10%”	“Free”
9403.20.00	4	“10%”	“Free”
9403.30.00	4	“10%”	“Free”
9403.40.00	4	“10%”	“Free”
9403.50.00	4	“10%”	“Free”
9403.60.00	4	“10%”	“Free”
9403.70.90	4	“10%”	“Free”
9403.81.00	4	“10%”	“Free”
9403.89.00	4	“10%”	“Free”
9404.10.00	4	“10%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9404.21.00	4	“10%”	“Free”
9404.29.00	4	“10%”	“Free”
9504.50.00	3	“32%”	“15%”
9504.90.20	3	“32%”	“15%”
9606.10.00	3	“5%”	“Free”
9606.21.00	3	“5%”	“Free”
9606.22.00	3	“5%”	“Free”
9606.29.10	3	“5%”	“Free”
9606.29.90	3	“5%”	“Free”
9606.30.10	3	“5%”	“Free”
9606.30.90	3	“5%”	“Free”
9607.11.00	3	“5%”	“Free”
9607.19.00	3	“5%”	“Free”
9607.20.00	3	“5%”	“Free”
9619.00.00	3	“32%”	“Free”

(b) by deleting tariff items 0105.11.00, 0105.12.00, 0105.13.00, 0105.14.00 and 0105.15.00 and substituting with the following new tariff items—

<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>
0105.11	--Fowls of species						
0105.11.10	--- Day old chicks	Free	Free	15%	Free	001.41	u
0105.11.90	--- Others	5%	Free	15%	Free	001.41	u
0105.12	- - Turkeys						
0105.12.10	--- Day old turkeys	Free	Free	15%	Free	001.41	u
0105.12.90	--- Others	5%	Free	15%	Free	001.41	u
0105.13	--- Ducks						
0105.13.10	--- Day old ducks	Free	Free	15%	Free	001.41	u
0105.13.90	--- Others	5%	Free	15%	Free	001.41	u
0105.14	--Geese						

0105.14.10	--- Day old Geese	Free	Free	15%	Free	001.41	u
0105.14.90	---Others	5%	Free	15%	Free	001.41	u
0105.15	--Guinea fowls						
0105.15.10	--- Day old Guinea fowls	Free	Free	15%	Free	001.41	u
0105.15.90	---Others	5%	Free	15%	Free	001.41	u

(c) by deleting tariff item 3919.10.00 and substituting with the following tariff items—

<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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3919.10	- In rolls of a width not exceeding 20cm						
3919.10.10	--- in rolls of a width not exceeding 10cm	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.21	kg
3919.10.90	--- Others	5%	Free	15%	Free	582.22	kg

(d) by deleting tariff item 3920.20.00, 3920.43.00, 3920.62.00, 3920.63.00 and 3920.92.00 and substituting with the following 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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3920.20.20	- Of polymers of propylene						
3920.20.10	- - - Printed and unprinted films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.22	kg
3920.20.90	- - -Others	5%	Free	15%	Free	582.22	kg
3920. 43	--Containing by weight not less than 6% plasticisers						
3920.43.10	- - - Printed and unprinted films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.24	kg
3920.43.90	--- Others	5	Free	15%	Free	582.24	kg
3920.62	- Poly (ethylene terephthalate)						
3920.62.10	- - - Printed and unprinted films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.26	kg

3920.62.90	--- Others	5%	Free	15%	Free	582.26	kg
3920.63	-- of unsaturated polyesters						
3920.63.10	---Printed and unprinted films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.26	kg
3920.63.90	---Others	5%	Free	15%	Free	582.26	kg
3920.92	- Polyamides						
3920.92.10	- - - Printed and unprinted films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.29	kg
3920.92.90	- - - Others	5%	Free	15%	Free	582.29	kg

(e) by inserting the following new tariff items after tariff item 3921.90.10—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
3921.90.20	- - - Printed and unprinted laminated films in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	582.99	kg

(f) by inserting the following new tariff items after tariff item 4810.14.20—

<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>
4810.14.30	---Preprint paper in reels or rolls	32%	Free	15%	Free	641.32	kg

(g) by inserting the following new tariff item after 4810.22.20—

<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>
4810.22.30	---Preprint paper in reels or rolls	32%	Free	15%	Free	641.34	kg

(h) by inserting the following new tariff item after tariff item 4810.31.10—

<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>
4810.31.20	---Preprint paper in reels or rolls	32%	Free	15%	Free	641.74	kg

(i) by inserting the following new tariff items after tariff item 4811.60.10—

<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>
4811.60.20	---Paper coated with wax in rolls of a width not exceeding 50cm	32% or \$5.00 per kg whichever is greater	Free	15%	Free	641.79	kg

- (j) by deleting tariff item 7607.20.00 and substituting with the following new tariff items—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
7607.20	- Backed						
7607.20.10	--- Printed and unprinted laminated foils in rolls	32% or \$5.00 per kg whichever is greater	Free	15%	Free	684.24	kg
7607.20.90	--- Others	5%	Free	15%	Free	684.24	kg

- (k) by deleting “USB” in tariff item 8517.62.10;
 (l) by deleting tariff item 8517.62.20; and
 (m) by deleting tariff item 8903.99.00 and substituting with the following new tariff item—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8903.99.10	---Kayaks	5%	Free	15%	Free	793.19	kg
8903.99.90	--- Others	32%	Free	15%	Free	793.19	kg

Part 2 of Schedule 2 amended

4. Part 2 of Schedule 2 to the Principal Act is amended—

- (a) by deleting Concession Code 105;
 (b) in Concession Code 107 column 2 paragraph (a) by inserting “smokehouse and smoke vents” after “fire extinguishers”;
 (c) in Concession Code 111 column 5, by deleting “15%” and substituting with “Free”;

- (d) in paragraph (a) of Concession Code 113 column 2, by inserting the following new paragraph “(x) running and jogging shoes”;
- (e) in Concession Code 124—
- (i) in paragraph (i) by inserting “for dispensing medicine not manufactured or available locally” after “medicines”; and
 - (ii) by inserting the following new paragraph after paragraph (vii)—

<i>Description</i>	<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(2)	(3)	(4)	(5)
“(viii) Insulated wire, cable and other insulated electric conductors, proved to the satisfaction of the Comptroller as not been manufactured in Fiji to a specification which the Comptroller considers reasonable”.	5%	5%	15%

- (f) in Concession Code 129 column 2, by deleting “and hybrid vehicles” and inserting “hybrid vehicles and electric motor cycles”; and
- (g) by inserting the following new Concession Codes after Concession Code 129—

<i>Code No</i>	<i>Description</i>	<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles	5%	5%	15%

<i>Code No</i>	<i>Description</i>	<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
131	New Quad Bikes	5%	5%	15%

Part 3 of Schedule 2 amended

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

- (a) in Concession Code 231 column 4 by deleting “3%” and substituting “Free”;
- (b) in Concession Code 236 column 4 by deleting “3%” and substituting “Free”;
- (c) by deleting Concession Code 240; and
- (d) in column 3(iii) of Concession Code 264 by inserting “imported with the solar unit” after “power supply”.

November 2015

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2015

EXPLANATORY NOTE

(This note is not part of the Bill and is only intended to indicate its general effect)

1.0 BACKGROUND

1.1 This Bill seeks to amend the Customs Tariff Act 1986 (**‘Principal Act’**).

2.0 CLAUSES

Clause 1 Provides for the short title and commencement.

Clause 2 In Clause 2 the Principal Act is amended by removing all references to the Duty Suspension Scheme (**‘Scheme’**). The Scheme was introduced to suspend duty for all raw materials imported by manufacturers in Fiji.

However, in accordance with the 2016 Budget, duty on imported raw materials has been completely removed. Therefore there is no longer any need to provide for the Scheme in the Principal Act.

Clauses 3—5 In accordance with the 2016 Budget and clauses 3 to 5, the Principal Act has been amended to—

- (a) remove duty on all raw materials;
- (b) reduce duty on Quad Bikes, Motor Cycles, Bicycles, Auto Rickshaws (Tuk Tuk), three wheeler vehicles, on vehicles carrying 10-22 passengers and new tyres;
- (c) reduce duty on testing kits & diabetic strips;
- (d) remove duty on fire safety equipment;
- (e) make diagnostic equipment duty free including lab diagnostic equipment, blood test and other related equipment;

- (f) remove duties on sewing machines, spare parts and, consumables such as buttons, fasteners, needles, zippers and fabrics;
- (g) reduce duty on luxury goods such as perfumes, beauty and skin care products, cameras and camcorders, sunglasses, video and electronic games, watches and jewellery;
- (h) reduce duty on goods essential to hygiene such as deodorants, shaving gears, sanitary pads, under pants and briefs;
- (i) reduce duty on all furniture and mattresses imported by religious organisations and schools;
- (j) reduce duty on wireless modems;
- (k) reduce duty on fabrics and baby garments;
- (l) increase duty on second hand tyres, imported pre-printed paper for manufacturing purposes and electrical mounting blocks; and
- (m) increase duty on alcoholic beverages, cigarettes and tobacco products.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for Finance.

A. SAYED-KHAIYUM
Attorney-General