## ACT NO. 7 OF 2020



I assent.

J. K. KONROTE President

[27 March 2020]

# **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 (COVID-19 Response) (Amendment) Act 2020.

(2) This Act comes into force on 27 March 2020, except section 2(a) which comes into force on 1 May 2020.

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#### Schedule 2 amended

- 2. Schedule 2 to the Customs Tariff Act 1986 is amended by
  - (*a*) in Part 1, deleting the 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	
2710.12.11	3	"46¢ per litre"	"66¢ per litre"	
2710.12.12	3	"46¢ per litre"	"66¢ per litre"	
2710.12.19	3	"46¢ per litre"	"66¢ per litre"	
2710.12.31	3	"20¢ per litre"	"40¢ per litre"	
2710.12.32	3	"20¢ per litre"	"40¢ per litre"	
2710.20.11	3	"46¢ per litre"	"66¢ per litre"	
2710.20.12	3	"46¢ per litre"	"66¢ per litre"	
2710.20.19	3	"46¢ per litre"	"66¢ per litre"	
2710.20.31	3	"20¢ per litre"	"40¢ per litre"	
2710.20.32	3	"20¢ per litre"	"40¢ per litre"	

Code No	Persons	Goods Eligible for duty Conc.	Import Duty Rates		Rates		Certificate To
	or Bodies		Fiscal	Excise	VAT	Conditions	Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
298	Companies, entities and individuals	<ul> <li>(i) Diagnostic test instruments, apparatuses, hand sanitisers, anti- bacterial hand wash, gloves, masks, disposable hair nets, face shields, protective clothing and equipment, disinfectant wipes, tissue paper, medical spectacles and goggles, scanners and cameras (HS 9018/9022), protective garments for surgical/medical use, disinfectants, medical consumables, medical/surgical/ lab sterilisers, medical ventilators, electro-diagnostic apparatus, air purifiers, boots for use in medical facilities, hospital beds, hydrogen peroxide, paper bed sheets, thermometers, medical equipment, medical goods that are required to manage any medical emergencies;</li> <li>(ii) Ethanol alcohol to be specifically used in the manufacture of hand sanitisers.</li> </ul>	Free	Free	Free	<ul> <li>(a) That the goods are imported for the purposes of responding to medical emergencies as declared by the World Health Organization or the Government;</li> <li>(b) That the goods and ethanol specified in this concession are used exclusively by the company, entity or individual for the purposes for which the concession was granted;</li> <li>(c) That for the purposes of the import of ethanol, the company or entity is approved by the Comptroller;</li> <li>(d) That the concession must be reflected in the price of the goods;</li> <li>(e) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the provisions of section 17 of the Act; and</li> <li>(f) That this concession will be valid only within a period determined by Government.</li> </ul>	The person approved by the Comptroller

(b) in Part 3 after concession code 297, inserting the following new concession code—

Passed by the Parliament of the Republic of Fiji this 27th day of March 2020.