

## Bill Summary

# Customs Tariff (Budget Amendment) Bill 2016

Bill No. 49 of 2016

## Introduction

The Customs Tariff (Budget Amendment) Bill 2016<sup>1</sup> ('Bill') seeks to amend the Customs Tariff Act 1986<sup>2</sup> ('Act').

The Act governs Fiji's customs tariff system that is management by the Fiji Revenue & Customs Authority (FRCA).

## Objectives, scope and intent of the Bill

The main objective of the Customs Tariff (Budget Amendment) Bill 2016 ('Bill') is to amend the Customs Act 1986 ('Act') with accordance to the 2016-2017 Budget.

The Bill amends:

- sections 11A to allow the Minister to give duty exemptions on the importation of goods, materials or equipment use for humanitarian aid and natural disaster relief (for a natural disaster declared in accordance with S17 of the *Natural Disaster Management Act 1998*;
- Part 1, Part 2 and Part 3 of Schedule 2 to address duty reductions for certain vehicles, optic fibre cables, vape mats, surgical gloves etc. and increase duty on reconditioned and second-hand vehicles except for hybrid vehicles, and also impose a 32% duty on import of cash register thermal and bond rolls and the increase in duty on cigarettes, tobacco and alcohol.

The Bill also defers commencement to 1 January 2017 "to allow for the installation of charging stations at various locations in Fiji" where hybrid and electric motor vehicles can be recharged. According to the Bill's explanatory notes, the aim of the amendment is "to encourage Fijians to buy more electric and hybrid vehicles and to decrease fuel usage in Fiji."

Clause 6 of the Bill provides for the reduction in duty of new passenger motor vehicles from 15% to 5% to come into effect on 1 January 2017.

## Summary of provisions

The Bill contains **6 clauses**.

**Clause 1** - provides for the preliminary provision which includes the short title and commencement provisions. The Act is cited as the Customs Tariff (Budget Amendment) Act 2016 and **Act comes into force 23 June 2016, except for section 6 of this Act which comes into force on 1 January 2017**. In this Act, the Customs Act 1986 is referred to as the "Principal Act".

<sup>1</sup> *Customs Tariff (Budget Amendment) Bill 2016*, Bill No.49 of 2016. Available at: [www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-49-Customs-Tariff-\(Budget-Amendment\)-\(3\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-49-Customs-Tariff-(Budget-Amendment)-(3).pdf) [Accessed 5 July 2016]

<sup>2</sup> *Customs Tariff Act 1986*. Available at: [http://www.pacii.org/fj/legis/num\\_act/cta1986178/](http://www.pacii.org/fj/legis/num_act/cta1986178/) [Accessed 5 July 2016]

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### Clause 2- Section 11A of the Principal Act is amended

Deleting	Substituting
11A. The Minister may, subject to such conditions as he considers necessary, exempt from payment of duty the importation or purchase ex-bond of machinery, equipment and materials if he is satisfied that they are to be used by any company licensed under the Tax Free Zone Decree, 1991.	<p>“(1) The Minister responsible for finance may, subject to such conditions as the Minister considers necessary, exempt the payment of duty on the importation or purchase of—</p> <ul style="list-style-type: none"> <li>(a) ex-bond of machinery, equipment and materials if the Minister is satisfied that they are to be used by any company licensed under the Tax Free Zones Decree 1991; and</li> <li>(b) any goods, materials or equipment determined by the Minister responsible</li> <li>(c) for finance as necessary for the purposes of humanitarian aid and natural</li> <li>(d) disaster relief and recovery from a natural disaster declared in accordance</li> <li>(e) with section 17 of the Natural Disaster Management Act 1998.”</li> </ul>

### Clause 3-Part 1 of Schedule 2 to the Principal Act is amended by,

- (a) **deleting the duty rates** appearing in column 3 and **substituting the new duty rates** in column 4 specified in the table (refer to Annex A) for the tariff items.
- (b) **deleting tariff items** 0105.11, 0105.11.10, 0105.11.90, 0105.12, 0105.12.10, 0105.12.90, 0105.13, 0105.13.10, 0105.13.90, 0105.14, 0105.14.10, 0105.14.90, 0105.15, 0105.15.10 and 0105.15.90 and **substituting new tariff items**, refer to Annex B.
- (c) **inserting the following new tariff item** 4802.62.20 after tariff item 4802.62.10, refer to Annex C.

### Clause 4- Part 2 of Schedule 2 to the Principal Act is amended by—

(a) in the heading “Concession Applicable to Particular Goods”, inserting the following new paragraphs after paragraph 3(b)—

- “(c) that the goods are not manufactured and available locally;
- (d) that the supplier is not able to respond to a request for supply within 24 hours;
- (e) that the goods are not supplied within the period agreed by the supplier and purchaser;
- (f) that all conditions specified under this Part and any additional conditions that may be specified by the Comptroller under this Note are fulfilled, provided that—
  - (i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and
  - (ii) such collection shall be without prejudice to any other law for the time being in force.”; and

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(b) in Concession Code 131, inserting “new Rough Terrain Vehicles (RTV) and new 2 and 3 seater panel vehicles less than 3 tonnes” after “New Quad Bikes”.

**Clause 5-** Part 3 of Schedule 2 to the **Principal Act is amended by—**

(a) in paragraph 3 of the heading “Concession Applicable to Particular Persons or Bodies”, inserting the following new paragraphs after paragraph (f)—

“(g) that the goods are not manufactured and available locally; or

(h) the supplier is not able to respond to a request for supply within 24 hours; and

(i) the goods are not supplied within the period agreed by the supplier and purchaser.”;

(b) inserting the new Concession Code after Concession Code 213A, refer to Annex D.

(c) inserting the new Concession Code after Concession Code 215, refer to Annex E.

(d) Column 4 of Concession Code 248, **deleting** “3%” wherever it appears and **substituting** “Free”;

(e) inserting the new Concession Codes after Concession Code 278, refer to Annex F.

**Clauses 3,4 and 5-** amend Part 1, Part 2 and Part 3 of Schedule 2 to the Act in order to,

(a) reduce fiscal duty from 15% to 5% on 2 and 3 seater panel vehicles less than 3 tonnes;

(b) provide duty free concessions on materials for rehabilitation of the Fiji pearl industry for a period of 1 year;

(c) reduce duty on second hand goods-trailers from 32% to 15%, or \$6,707 to \$3000, whichever is greater. This applies to both trucks and boat trailers;

(d) reduce duty on Rough Terrain Vehicles (RTV) from 15% to 5%;

(e) reduce duty on all modems from 5% to 0%;

(f) reduce duty on batteries used for telecommunication related equipment from 32% to 5%;

(g) reduce duty on optic fibre cables from 5% to 0%;

(h) reduce duty on vape mats from 15% to 5%;

(i) reduce duty on surgical gloves from 32% to 5%;

(j) reduce duty on dress patterns from 5% to free;

(k) increase duty on all reconditioned and second hand vehicles except for hybrid vehicles;

(l) impose 32% duty on import of cash register thermal and bond rolls to protect the local industry; and

(m) increase import duty on cigarettes, tobacco and alcohol by 15%.

**Clause 6-** (1) The **Principal Act is amended by—**

(a) in Concession Code 129 of Part 2 of Schedule 2, deleting “Electric motor vehicles, Hybrid Vehicles”;

(b) in Part 1 of Schedule 2—

(i) in column 3 of tariff items 8703.21.40, 8703.21.60, 8703.22.40, 8703.22.60, 8703.23.14 and 8703.23.16, deleting “15%” and substituting “5%”; and

(ii) inserting the new tariff items after tariff item 8703.33.29, refer to Annex G.

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This clause will come into force on 1 January 2017. This amendment will enable the reduction in duty on hybrid electric vehicles, plug in hybrid vehicles and electric motor vehicles which have yet to be introduced in Fiji.

### International comparisons

In 2007, state parties to the four Geneva Conventions and the International Red Cross Red Crescent Movement unanimously adopted "[Guidelines for the domestic facilitation and regulation of international disaster relief and initial recovery assistance](#)".<sup>3</sup> The Guidelines recommend that states affected by a disaster should exempt imported goods and equipment from customs duties, taxes and tariffs.

Although of more limited effect than Fiji's legislation, New Zealand's [Trade \(Anti-dumping and Countervailing Duties\) Amendment Bill](#)<sup>4</sup> will introduce a provision that would allow for an anti-dumping and a countervailing duty to not be imposed, or be deferred, terminated or suspended, if users of the goods have been significantly impacted by a natural disaster or other emergency.

European Union [Regulation \(EC\) No 1186/2009](#)<sup>5</sup> sets up a system of relief from customs duties by specifying categories of goods that are eligible for relief from import duties.

### Further information

- *Customs Tariff (Budget Amendment) Bill*, Bill No. 49, can be seen here: [www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-49-Customs-Tariff-\(Budget-Amendment\)-\(3\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-49-Customs-Tariff-(Budget-Amendment)-(3).pdf)

#### Disclaimer

This briefing was prepared to assist consideration of the Bill by Members of Parliament. It has no official status. Although every effort has been made to ensure accuracy, it should not be taken as a complete or authoritative guide to the Bill. The Research and Library Team shall not be liable for any errors or omissions, or for any loss or damage of any kind arising from its use, and may remove, vary or amend any information at any time without prior notice. The Research and Library Team accepts no responsibility for any references or links to, or the content of, information maintained by third parties. Other sources should be consulted to determine the subsequent official status of the Bill.

<sup>3</sup> <http://www.ifrc.org/en/what-we-do/idrl/idrl-guidelines/>

<sup>4</sup> <http://www.legislation.govt.nz/bill/government/2016/0143/latest/d56e2.html>

<sup>5</sup> <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32009R1186>



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### Annex A - Tariff item table

<i>Tariff Item</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1901.10.00	3	“5%”	“Free”
2106.90.32	3	“\$74.57”	“\$85.75”
2106.90.39	3	“\$130.58”	“\$150.17”
2203.00.10	3	“\$3.50”	“\$4.03”
2203.00.90	3	“\$4.76”	“\$5.47”
2204.10.90	3	“\$7.43”	“\$8.54”
2204.21.90	3	“\$6.59”	“\$7.58”
2204.29.90	3	“\$6.59”	“\$7.58”
2205.10.90	3	“\$6.59”	“\$7.58”
2205.90.90	3	“\$6.59”	“\$7.58”
2206.00.19	3	“\$4.55”	“\$5.23”
2206.00.22	3	“\$4.55”	“\$5.23”
2206.00.29	3	“\$7.26”	“\$8.35”
2206.00.92	3	“\$4.55”	“\$5.23”
2206.00.99	3	“\$6.59”	“\$7.58”
2207.10.00	3	“\$130.58”	“\$150.17”
2207.20.10	3	“\$74.57”	“\$85.76”
2207.20.90	3	“\$130.58”	“\$150.17”
2208.20.10	3	“\$2.95”	“\$3.39”
2208.20.20	3	“\$74.57”	“\$85.76”
2208.20.90	3	“\$130.58”	“\$150.17”
2208.30.10	3	“\$2.95”	“\$3.39”
2208.30.20	3	“\$74.57”	“\$85.76”
2208.30.90	3	“\$130.58”	“\$150.17”
2208.40.10	3	“\$2.95”	“\$3.39”
2208.40.20	3	“\$74.57”	“\$85.76”
2208.40.90	3	“\$130.58”	“\$150.17”

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<i>Tariff Item</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.50.10	3	“\$2.95”	“\$3.39”
2208.50.20	3	“\$74.57”	“\$85.76”
2208.50.90	3	“\$130.58”	“\$150.17”
2208.60.10	3	“\$2.95”	“\$3.39”
2208.60.20	3	“\$74.57”	“\$85.75”
2208.60.90	3	“\$130.58”	“\$150.17”
2208.70.11	3	“\$2.95”	“\$3.39”
2208.70.12	3	“\$74.57”	“\$85.76”
2208.70.19	3	“\$130.58”	“\$150.17”
2208.70.21	3	“\$2.95”	“\$3.39”
2208.70.22	3	“\$74.57”	“\$85.76”
2208.70.29	3	“\$130.58”	“\$150.17”
2208.90.11	3	“\$2.95”	“\$3.39”
2208.90.19	3	“\$2.95”	“\$3.39”
2208.90.21	3	“\$74.57”	“\$85.76”
2208.90.29	3	“\$74.57”	“\$85.76”
2208.90.91	3	“\$130.58”	“\$150.17”
2208.90.99	3	“\$130.58”	“\$150.17”
2401.10.00	3	“\$228.74”	“\$263.05”
2401.20.00	3	“\$228.74”	“\$263.05”
2401.30.00	3	“\$228.74”	“\$263.05”
2402.10.00	3	“\$147.27”	“\$169.36”
2402.20.00	3	“\$242.52”	“\$278.90”
2402.90.10	3	“\$147.27”	“\$169.36”
2402.90.90	3	“\$242.52”	“\$278.90”
2403.11.00	3	“\$147.27”	“\$169.36”
2403.19.00	3	“\$147.27”	“\$169.36”
2402.20.00	4	“\$132.73”	“\$263.05”
2402.90.90	4	“\$132.73”	“\$263.05”
3808.91.10	3	“15%”	“5%”
4015.11.00	3	“32%”	“5%”
4823.90.10	3	“5%”	“Free”
6307.90.10	3	5%	“Free”
8517.62.10	2	“Wireless”	
8544.70.00	3	“5%”	“Free”

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<i>Tariff Item</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.22.50	3	“\$5,350”	“\$7,500”
8703.22.90	3	“\$5,350”	“\$7,500”
8703.23.15	3	“\$9,150”	“\$11,500”
8703.23.19	3	“9,150”	“\$11,500”
8703.23.25	3	“\$9,150”	“\$18,000”
8703.23.29	3	“\$9,150”	“\$18,000”
8703.24.50	3	“\$13,000”	“\$23,000”
8703.24.90	3	“13,000”	“\$23,000”
8703.31.50	3	“\$5,350”	“\$7,500”
8703.31.90	3	“\$5,350”	“\$7,500”
8703.32.50	3	“\$9,150”	“\$11,500”
8703.32.90	3	“\$9,150”	“\$11,500”
8703.33.15	3	“\$9,150”	“\$18,000”
8703.33.19	3	“\$9,150”	“\$18,000”
8703.33.25	3	“\$13,000”	“\$23,000”
8703.33.29	3	“\$13,000”	“\$23,000”
8716.39.90	3	“32% or \$6,707”	“15% or \$3,000”

## Annex B – Tariff Table



## Bill Summary

<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>
“0105.11.00	--Fowls of the species <i>Gallus domesticus</i>	Free	Free	9%	Free	001.41	u
0105.12.00	--Turkeys	Free	Free	9%	Free	001.41	u
0105.13.00	--Ducks	Free	Free	9%	Free	001.41	u
0105.14.00	--Geese	Free	Free	9%	Free	001.41	u
0105.15.00	-- Guinea fowls	Free	Free	9%	Free	001.41	u”

## Annex C – Tariff Table

<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>
“4802.62.20	---Thermal paper and bond rolls	32%	Free	9%	Free	641.29	kg”

## Annex D- New Concession Code



## Bill Summary

Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"213B	Licensed downtown duty free shops	All goods approved by the Comptroller	Free	Free	9%	<p>(a) that the downtown duty free shop owner shall be approved to sell by retail;</p> <p>(b) that the goods shall be exported as a result of a retail sale from a licensed downtown duty free shop prior to the departure of a person leaving Fiji from an approved airport or seaport;</p> <p>(c) that the removal from bond, storage display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose;</p> <p>(d) that the downtown duty free owner is required to pay the duty on all goods missing, damaged or any other deficiencies found in stock at the packing store or at the dispatch and the sale centers.</p>	The person approved by the Comptroller"

## Annex E- New Concession Code

## Bill Summary

Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"215A	Approved entities and individuals	Any goods, material or equipment determined by the Minister responsible for finance as necessary for the purposes of humanitarian aid, natural disaster relief and recovery from a natural disaster declared in accordance with section 17 of the Natural Disaster Management Act 1998.	Free	Free	Free	<p>(a) that the goods are a donation to or are imported by or on behalf of an organisation or individuals approved under column (2);</p> <p>(b) that the goods are for free distribution to the persons in need of support and assistance;</p> <p>(c) that the goods are not for resale and are used exclusively for the purposes the concession is granted;</p> <p>(d) that the disposal or use of the goods for the purpose other than that which the concession is granted subject to the conditions laid pursuant to section 11A of the Customs Tariff Act 1986.</p>	The person approved by the Comptroller"

## Annex F- New Concession Code

## Bill Summary

Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"279	Licensed telecommunications service providers	Batteries for telecommunications related equipment	5%	Free	9%	<p>(a) provided that the goods are specifically used for telecommunication related equipment;</p> <p>(b) provided that the goods are not manufactured and available locally;</p> <p>(c) the goods are not for resale and are used exclusively for the purposes the concession is granted;</p> <p>(d) the disposal or use of the goods for the purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.</p>	The person approved by the Comptroller"



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Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"280	Shooting Association of Fiji	Target shooting shotgun, sporting pistols and shotgun rifles; Target ammunition; Any other goods as approved by the Comptroller	Free	Free	9%	(a) Provided that the goods are specifically used for the purpose of target shooting; (b) that the importer holds a licence to carry or use those goods; (c) the goods are not for resale and are used exclusively for the purposes the concession is granted; (d) that the disposal or use of the goods for the purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller"

## Annex F- New Tariff Item

## Bill Summary

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“8703.40	-- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power.						
8703.40.10	--- of a cylinder capacity not exceeding 1000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.20	---- used or reconditioned passenger motor cars and racing cars	\$2000 per unit	15%	9%	Free	781.2	u
8703.40.30	--- of a cylinder capacity exceeding 1000cc not exceeding 1500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.40	---- used or reconditioned passenger motor cars and racing cars	\$2000 per unit	15%	9%	Free	781.2	u
8703.40.50	--- of a cylinder capacity exceeding 1500cc not exceeding 2500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.60	---- used or reconditioned passenger motor cars and racing cars	\$2500 per unit	15%	9%	Free	781.2	u
8703.40.70	--- of a cylinder capacity exceeding 2500 not exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.80	---- used or reconditioned passenger motor cars and racing cars	\$3000 per unit	15%	9%	Free	781.2	u
8703.40.90	--- of a cylinder capacity exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.99	---- used or reconditioned passenger motor cars and racing cars	\$6500 per unit	15%	9%	Free	781.2	u
8703.50	-- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power.						

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8703.50.10	--- of a cylinder capacity not exceeding 1000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.20	---- used or reconditioned passenger motor cars and racing cars	\$2000 per unit	15%	9%	Free	781.2	u
8703.50.30	--- of a cylinder capacity exceeding 1000cc not exceeding 1500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.40	---- used or reconditioned passenger motor cars and racing cars	\$2000 per unit	15%	9%	Free	781.2	u
8703.50.50	--- of a cylinder capacity exceeding 1500cc not exceeding 2500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.60	---- used or reconditioned passenger motor cars and racing cars	\$2500 per unit	15%	9%	Free	781.2	u
8703.50.70	--- of a cylinder capacity exceeding 2500 not exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.80	---- used or reconditioned passenger motor cars and racing cars	\$3000 per unit	15%	9%	Free	781.2	u
8703.50.90	--- of a cylinder capacity exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.99	---- used or reconditioned passenger motor cars and racing cars	\$6500 per unit	15%	9%	Free	781.2	u
8703.60	-- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power						
8703.60.10	--- of a cylinder capacity not exceeding 1000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.20	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u



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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8703.60.30	--- of a cylinder capacity exceeding 1000cc not exceeding 1500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.40	---- used or reconditioned passenger motor cars and racing cars	\$2,000 per unit	15%	9%	Free	781.2	u
8703.60.50	--- of a cylinder capacity exceeding 1500cc not exceeding 2500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.60	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.70	--- of a cylinder capacity exceeding 2500 not exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.80	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.90	--- of a cylinder capacity exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.60.99	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70	-- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power						
8703.70.10	--- of a cylinder capacity not exceeding 1000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.20	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.30	--- of a cylinder capacity exceeding 1000cc not exceeding 1500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.40	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.50	--- of a cylinder capacity exceeding 1500cc not exceeding 2500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.60	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u

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Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8703.70.70	--- of a cylinder capacity exceeding 2500cc not exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.80	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.90	--- of a cylinder capacity exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.70.99	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80	--Other vehicles, with only electric motor for propulsion						
8703.80.10	--- of a cylinder capacity not exceeding 1000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.20	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.30	--- of a cylinder capacity exceeding 1000cc not exceeding 1500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.40	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.50	--- of a cylinder capacity exceeding 1500cc not exceeding 2500cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.60	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.70	--- of a cylinder capacity exceeding 2500cc not exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.80	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.90	--- of a cylinder capacity exceeding 3000cc ---- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.80.99	---- used or reconditioned passenger motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.90.00	- Other	15%	15%	9%	Free	78.12	u''