

BILL NO. 25 OF 2022

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 (Amendment) (No. 2) Act 2022.
- (2) This Act is deemed to have come into force on 1 April 2022.

Schedule 2 amended

2. Schedule 2 to the Customs Tariff Act 1986 is amended by—

- (a) in Part 1, 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> |
|---------------------|---------------|---------------|-------------------|
| 7321.81.00 | 5 | “9%” | “15%”; and |

- (b) in Part 3, in concession code 237 which appears after concession code 306, column 1 by deleting “237” and substituting “307”.

April 2022

CUSTOMS TARIFF (AMENDMENT) (NO. 2) BILL 2022

EXPLANATORY NOTE

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

1.0 BACKGROUND

- 1.1 The Customs Tariff (Amendment) (No. 2) Bill 2022 (**‘Bill’**) seeks to amend the Customs Tariff Act 1986 (**‘Act’**) to rectify 2 incorrectly referenced codes in the Customs Tariff (Revised Budget Amendment) Act 2022 (**‘Revised Budget Amendment Act’**).

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will be deemed to have come into force on 1 April 2022.
- 2.2 Clause 2 of the Bill amends Part 1 of Schedule 2 to the Act to rectify the customs tariff code for gas stoves. The Revised Budget Amendment Act incorrectly referenced the customs tariff code for gas stoves as “7323.81.00” when it should have been referenced as “7321.81.00”.
- 2.3 Clause 2 also amends Part 3 of Schedule 2 to the Act to rectify the concession code for the Fijian Drua from “237” to “307”. The Revised Budget Amendment Act incorrectly referenced the concession code as “237” when it should have been referenced as “307”.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General