

BILL NO. 8 OF 2023

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 2023.

(2) This Act comes into force on 30 June 2023, except section 6 which comes into force on 1 August 2023 and sections 2(c), (d) and (e) and 5 which come into force on 1 January 2024.

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

Part 1 of Schedule 2 amended

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

(a) 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—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0204.10.00	3	“5%”	“Free”
0204.21.00	3	“5%”	“Free”

Customs Tariff (Budget Amendment)— of 2023

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0204.22.00	3	“5%”	“Free”
0204.23.00	3	“5%”	“Free”
0204.30.00	3	“5%”	“Free”
0204.41.00	3	“5%”	“Free”
0204.42.00	3	“5%”	“Free”
0204.43.00	3	“5%”	“Free”
0206.10.00	3	“32%”	“15%”
0206.21.00	3	“32%”	“15%”
0206.22.00	3	“32%”	“15%”
0206.29.00	3	“32%”	“15%”
0207.13.00	4	“10%”	“Free”
0207.14.00	4	“10%”	“Free”
0207.41.00	3	“32%”	“15%”
0207.42.00	3	“32%”	“15%”
0207.43.00	3	“32%”	“15%”
0207.44.00	3	“32%”	“15%”
0207.45.00	3	“32%”	“15%”
0306.16.00	3	“32%”	“15%”
0306.17.00	3	“32%”	“15%”
0306.35.00	3	“32%”	“15%”
0306.36.00	3	“32%”	“15%”
1602.50.10	3	“32%”	“15%”
1602.50.90	3	“32%”	“15%”
1602.90.10	3	“32%”	“15%”
1604.15.00	3	“32%”	“15%”
1701.91.00	3	“5%”	“32%”
1701.99.00	3	“5%”	“32%”
2002.10.00	3	“15%”	“5%”
2002.90.00	3	“15%”	“5%”
2106.90.31	4	“Free”	“5%”
2106.90.32	4	“Free”	“5%”
2106.90.39	4	“Free”	“5%”
2203.00.10	4	“Free”	“5%”
2203.00.90	4	“Free”	“5%”
2204.10.10	4	“Free”	“5%”
2204.10.90	4	“Free”	“5%”
2204.21.10	4	“Free”	“5%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2204.21.90	4	“Free”	“5%”
2204.22.10	4	“Free”	“5%”
2204.22.90	4	“Free”	“5%”
2204.29.10	4	“Free”	“5%”
2204.29.90	4	“Free”	“5%”
2204.30.00	4	“Free”	“5%”
2205.10.10	4	“Free”	“5%”
2205.10.90	4	“Free”	“5%”
2205.90.10	4	“Free”	“5%”
2205.90.90	4	“Free”	“5%”
2206.00.11	4	“Free”	“5%”
2206.00.19	4	“Free”	“5%”
2206.00.21	4	“Free”	“5%”
2206.00.22	4	“Free”	“5%”
2206.00.29	4	“Free”	“5%”
2206.00.91	4	“Free”	“5%”
2206.00.92	4	“Free”	“5%”
2206.00.99	4	“Free”	“5%”
2207.10.00	4	“Free”	“5%”
2207.20.10	4	“Free”	“5%”
2207.20.90	4	“Free”	“5%”
2208.20.10	4	“Free”	“5%”
2208.20.20	4	“Free”	“5%”
2208.20.90	4	“Free”	“5%”
2208.30.10	4	“Free”	“5%”
2208.30.20	4	“Free”	“5%”
2208.30.90	4	“Free”	“5%”
2208.40.10	4	“Free”	“5%”
2208.40.20	4	“Free”	“5%”
2208.40.90	4	“Free”	“5%”
2208.50.10	4	“Free”	“5%”
2208.50.20	4	“Free”	“5%”
2208.50.90	4	“Free”	“5%”
2208.60.10	4	“Free”	“5%”
2208.60.20	4	“Free”	“5%”
2208.60.90	4	“Free”	“5%”
2208.70.11	4	“Free”	“5%”

Customs Tariff (Budget Amendment)— of 2023

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.70.12	4	“Free”	“5%”
2208.70.19	4	“Free”	“5%”
2208.70.21	4	“Free”	“5%”
2208.70.22	4	“Free”	“5%”
2208.70.29	4	“Free”	“5%”
2208.90.11	4	“Free”	“5%”
2208.90.19	4	“Free”	“5%”
2208.90.21	4	“Free”	“5%”
2208.90.29	4	“Free”	“5%”
2208.90.91	4	“Free”	“5%”
2208.90.99	4	“Free”	“5%”
2401.10.00	3	“\$347.89 per kg”	“\$365.28 per kg”
2401.20.00	3	“\$347.89 per kg”	“\$365.28 per kg”
2401.30.00	3	“\$347.89 per kg”	“\$365.28 per kg”
2402.10.00	3	“\$223.97 per kg”	“\$235.17 per kg”
2402.20.00	4	“\$347.89 per kg”	“\$365.28 per kg”
2402.90.10	3	“\$223.97 per kg”	“\$235.17 per kg”
2402.90.90	4	“\$347.89 per kg”	“\$365.28 per kg”
2403.11.00	3	“\$223.97 per kg”	“\$235.17 per kg”
2403.19.00	3	“\$223.97 per kg”	“\$235.17 per kg”
2403.91.00	3	“\$194.76 per kg”	“\$204.50 per kg”
2403.99.90	3	“\$194.76 per kg”	“\$204.50 per kg”
2404.11.00	3	“\$223.97 per kg”	“\$235.17 per kg”
2404.12.00	3	“\$223.97 per kg”	“\$235.17 per kg”
2404.19.00	3	“\$223.97 per kg”	“\$235.17 per kg”
8703.21.40	4	“5%”	“10%”
8703.21.50	4	“Free”	“5%”
8703.21.60	4	“5%”	“10%”
8703.21.90	4	“Free”	“5%”
8703.22.40	4	“5%”	“10%”
8703.22.50	4	“Free”	“5%”
8703.22.60	4	“5%”	“10%”
8703.22.90	4	“Free”	“5%”
8703.23.14	4	“5%”	“10%”
8703.23.15	4	“Free”	“5%”
8703.23.16	4	“5%”	“10%”
8703.23.19	4	“Free”	“5%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.23.24	4	“5%”	“10%”
8703.23.25	4	“Free”	“5%”
8703.23.26	4	“5%”	“10%”
8703.23.29	4	“Free”	“5%”
8703.24.40	4	“5%”	“10%”
8703.24.50	4	“Free”	“5%”
8703.24.60	4	“5%”	“10%”
8703.24.90	4	“Free”	“5%”
8703.31.40	4	“5%”	“10%”
8703.31.50	4	“Free”	“5%”
8703.31.60	4	“5%”	“10%”
8703.31.90	4	“Free”	“5%”
8703.32.40	4	“5%”	“10%”
8703.32.50	4	“Free”	“5%”
8703.32.60	4	“5%”	“10%”
8703.32.90	4	“Free”	“5%”
8703.33.14	4	“5%”	“10%”
8703.33.15	4	“Free”	“5%”
8703.33.16	4	“5%”	“10%”
8703.33.19	4	“Free”	“5%”
8703.33.24	4	“5%”	“10%”
8703.33.25	4	“Free”	“5%”
8703.33.26	4	“5%”	“10%”
8703.33.29	4	“Free”	“5%”
8703.40.10	4	“Free”	“5%”
8703.40.20	4	“Free”	“5%”
8703.40.30	4	“Free”	“5%”
8703.40.40	4	“Free”	“5%”
8703.40.50	4	“Free”	“5%”
8703.40.60	4	“Free”	“5%”
8703.40.70	4	“Free”	“5%”
8703.40.80	4	“Free”	“5%”
8703.40.91	4	“Free”	“5%”
8703.40.99	4	“Free”	“5%”
8703.50.10	4	“Free”	“5%”
8703.50.20	4	“Free”	“5%”
8703.50.30	4	“Free”	“5%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.50.40	4	“Free”	“5%”
8703.50.50	4	“Free”	“5%”
8703.50.60	4	“Free”	“5%”
8703.50.70	4	“Free”	“5%”
8703.50.80	4	“Free”	“5%”
8703.50.91	4	“Free”	“5%”
8703.50.99	4	“Free”	“5%”
8704.21.31	4	“Free”	“5%”
8704.21.32	4	“Free”	“5%”
8704.21.33	4	“Free”	“5%”
8704.21.34	4	“Free”	“5%”
8704.21.35	4	“Free”	“5%”
8704.21.36	4	“Free”	“5%”
8704.21.37	4	“Free”	“5%”
8704.21.38	4	“Free”	“5%”
8704.21.39	4	“Free”	“5%”
8704.21.41	4	“Free”	“5%”
8704.21.42	4	“Free”	“5%”
8704.21.43	4	“Free”	“5%”
8704.21.44	4	“Free”	“5%”
8704.21.45	4	“Free”	“5%”
8704.21.46	4	“Free”	“5%”
8704.21.49	4	“Free”	“5%”

(b) after subheading 03.06 deleting “Live, fresh or chilled” and substituting “Frozen”;

(c) after tariff item 1905.90.10, 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>
“1905.90.20	--- Corn chips, crisp savory snacks and the like	32%	15%	15%	Free	048.49	kg”

(d) deleting tariff item 2005.99.00 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>
“2005.99	--- Other						
2005.99.10	--- Peas, corn, chickpeas, lentils and the like [roasted or fried (salted and flavoured)], in airtight packaging, suitable for retail sale	15%	15%	15%	Free	056.79	Kg
2005.99.90	--- Other	15%	Free	15%	Free	056.79	kg”

(e) after tariff item 2008.11.10, 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>
“2008.11.20	--- Roasted or fried peanuts [salted and flavoured], for retail sale	5%	15%	15%	Free	048.49	kg”

(f) in section IV, in paragraph 1(a) of the Additional Notes of chapter 22, inserting “or an approved apparatus” after ‘hydrometer’ wherever it appears;

(g) deleting tariff item 2202.99.00 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>
“2202.99	-- Other						
2202.99.10	--- Non-alcoholic wine	5%	Free	15%	Free	111.02	1
2202.99.90	--- Other	32%	Free	15%	Free	111.02	1”

- (h) deleting tariff items 8703.80, 8703.80.10, 8703.80.11, 8703.80.14, 8703.80.15, 8703.80.18, 8703.80.19, 8703.80.22, 8703.80.23, 8703.80.26 and 8703.80.29 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>
“8703.80	-Other vehicles, with only electric motor for propulsion						
8703.80.10	--- New	Free	Free	Free	Free	781.2	u
8703.80.90	--- Used or reconditioned	Free	Free	Free	Free	781.2	u”

Part 2 of Schedule 2 amended

3. Part 2 of Schedule 2 to the Principal Act is amended by deleting concession codes 117, 137, 138 and 140.

Part 3 of Schedule 2 amended

4. Part 3 of Schedule 2 to the Principal Act is amended by—
- (a) in concession code 231 in column 4, deleting “Free” and substituting “3%”;
 - (b) in concession code 231A in column 4, deleting “Free” and substituting “3%”;
 - (c) in concession code 231B in column 4, deleting “Free” and substituting “3%”;
 - (d) in concession code 235 in column 4, deleting “Free” and substituting “3%”;
 - (e) in concession code 235A in column 4, deleting “Free” and substituting “3%”;
 - (f) in concession code 236 in column 4 in paragraphs (i), (ii) and (iii), deleting “Free” and substituting “3%”;
 - (g) in concession code 236A in column 4, deleting “Free” and substituting “3%”;
 - (h) in concession code 236B in column 4, deleting “Free” and substituting “3%”; and
 - (i) deleting concession codes 272 and 302.

Amendment to cater for the increase in duty on certain items

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

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1704.10.00	4	“Free”	“15%”
1704.90.00	4	“Free”	“15%”
1806.20.10	4	“Free”	“15%”
1806.31.00	4	“Free”	“15%”
1806.32.00	4	“Free”	“15%”
1806.90.10	4	“Free”	“15%”
1806.90.90	4	“Free”	“15%”
1905.31.00	4	“Free”	“15%”
1905.32.10	4	“Free”	“15%”
1905.32.90	4	“Free”	“15%”
2005.20.00	4	“Free”	“15%”
2009.11.00	4	“Free”	“15%”
2009.12.00	4	“Free”	“15%”
2009.19.90	4	“Free”	“15%”
2009.21.00	4	“Free”	“15%”
2009.29.00	4	“Free”	“15%”
2009.31.00	4	“Free”	“15%”
2009.39.90	4	“Free”	“15%”
2009.41.00	4	“Free”	“15%”
2009.49.90	4	“Free”	“15%”
2009.61.00	4	“Free”	“15%”
2009.69.00	4	“Free”	“15%”
2009.71.00	4	“Free”	“15%”
2009.79.90	4	“Free”	“15%”
2009.81.00	4	“Free”	“15%”
2009.89.00	4	“Free”	“15%”
2009.90.10	4	“Free”	“15%”
2009.90.90	4	“Free”	“15%”
2105.00.00	4	“Free”	“15%”

Amendment to cater for the change in Value Added Tax

6. The Principal Act is amended by deleting “9%” wherever it appears and substituting “15%”.

June 2023

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2023

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 (Budget Amendment) Bill 2023 (**‘Bill’**) seeks to amend the Customs Tariff Act 1986 (**‘Act’**) to address budgetary policy changes in the 2023-2024 Budget.

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 come into force on 30 June 2023, except for clause 6 which comes into force on 1 August 2023 and clauses 2(c), (d) and (e) and 5 which come into force on 1 January 2024.

2.2 Clause 2 of the Bill amends Part 1 of Schedule 2 to the Act to provide for the following changes—

- (i) reducing fiscal duty on food items such as beef products, lamb/sheep, prawns, ducks, corned meat of lamb/sheep, corned beef, canned mackerel, canned tomatoes and chicken portions;
- (ii) increasing import excise duty on alcohol and tobacco;
- (iii) increasing import excise duty on new and old passenger motor vehicles;
- (iv) amending tariff description after subheading 3.06;
- (v) inserting new tariff items for snacks and non-alcoholic wine; and
- (vi) deleting tariff items in relation to electronic cars and inserting new tariff items to rectify anomalies.

2.3 Clause 3 of the Bill amends Part 2 of Schedule 2 to the Act by deleting concession codes for concessions that will no longer be provided.

- 2.4 Clause 4 of the Bill amends Part 3 of Schedule 2 to the Act to increase the fiscal duty on items under concession codes 231, 231A, 231B, 235, 235A, 236, 236A and 236B and to delete concession codes 272 and 302.
- 2.5 Clause 5 of the Bill amends Part 1 of Schedule 2 to the Act by imposing import excise duty on unhealthy snacks and drinks such as sweet biscuits, juice, ice cream, snacks obtained by roasting, frying, baking or swelling and sugar confectionaries.
- 2.6 Clause 6 of the Bill amends the Act by increasing the Value Added Tax from 9% to 15%.

3.0 MINISTERIAL RESPONSIBILITY

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

S. TURAGA
Attorney-General