

BILL NO. 15 OF 2025

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 2025.
- (2) This Act comes into force on 27 June 2025, except section 5 which comes into force on 1 August 2025.
- (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>
0207.13.00	3	“32%”	“15%”
0207.14.00	3	“32%”	“15%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0302.13.00	3	“15%”	“Free”
0302.14.00	3	“15%”	“Free”
0303.11.00	3	“15%”	“Free”
0303.12.00	3	“15%”	“Free”
0303.13.00	3	“15%”	“Free”
0303.14.00	3	“15%”	“Free”
0303.19.00	3	“15%”	“Free”
0303.23.00	3	“15%”	“Free”
0303.24.00	3	“15%”	“Free”
0303.25.00	3	“15%”	“Free”
0303.26.00	3	“15%”	“Free”
0303.29.00	3	“15%”	“Free”
0303.31.00	3	“15%”	“Free”
0303.32.00	3	“15%”	“Free”
0303.33.00	3	“15%”	“Free”
0303.34.00	3	“15%”	“Free”
0303.39.00	3	“15%”	“Free”
0303.41.00	3	“15%”	“Free”
0303.42.00	3	“15%”	“Free”
0303.43.00	3	“15%”	“Free”
0303.44.00	3	“15%”	“Free”
0303.45.00	3	“15%”	“Free”
0303.46.00	3	“15%”	“Free”
0303.49.00	3	“15%”	“Free”
0303.51.00	3	“15%”	“Free”
0303.53.00	3	“15%”	“Free”
0303.54.00	3	“15%”	“Free”
0303.55.00	3	“15%”	“Free”
0303.56.00	3	“15%”	“Free”
0303.57.00	3	“15%”	“Free”
0303.59.00	3	“15%”	“Free”
0303.63.00	3	“15%”	“Free”
0303.64.00	3	“15%”	“Free”
0303.65.00	3	“15%”	“Free”
0303.66.00	3	“15%”	“Free”
0303.67.00	3	“15%”	“Free”
0303.68.00	3	“15%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0303.69.00	3	“15%”	“Free”
0303.81.00	3	“15%”	“Free”
0303.82.00	3	“15%”	“Free”
0303.83.00	3	“15%”	“Free”
0303.84.00	3	“15%”	“Free”
0303.89.00	3	“15%”	“Free”
0304.31.00	3	“15%”	“Free”
0304.32.00	3	“15%”	“Free”
0304.33.00	3	“15%”	“Free”
0304.39.00	3	“15%”	“Free”
0304.41.00	3	“15%”	“Free”
0304.42.00	3	“15%”	“Free”
0304.43.00	3	“15%”	“Free”
0304.44.00	3	“15%”	“Free”
0304.45.00	3	“15%”	“Free”
0304.47.00	3	“15%”	“Free”
0304.48.00	3	“15%”	“Free”
0304.49.00	3	“15%”	“Free”
0304.51.00	3	“15%”	“Free”
0304.53.00	3	“15%”	“Free”
0304.54.00	3	“15%”	“Free”
0304.55.00	3	“15%”	“Free”
0304.56.00	3	“15%”	“Free”
0304.57.00	3	“15%”	“Free”
0304.59.00	3	“15%”	“Free”
0304.61.00	3	“15%”	“Free”
0304.62.00	3	“15%”	“Free”
0304.63.00	3	“15%”	“Free”
0304.69.00	3	“15%”	“Free”
0304.71.00	3	“15%”	“Free”
0304.72.00	3	“15%”	“Free”
0304.73.00	3	“15%”	“Free”
0304.74.00	3	“15%”	“Free”
0304.75.00	3	“15%”	“Free”
0304.79.00	3	“15%”	“Free”
0304.81.00	3	“15%”	“Free”
0304.82.00	3	“15%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0304.83.00	3	“15%”	“Free”
0304.84.00	3	“15%”	“Free”
0304.85.00	3	“15%”	“Free”
0304.86.00	3	“15%”	“Free”
0304.87.00	3	“15%”	“Free”
0304.88.00	3	“15%”	“Free”
0304.89.00	3	“15%”	“Free”
0304.91.00	3	“15%”	“Free”
0304.92.00	3	“15%”	“Free”
0304.93.00	3	“15%”	“Free”
0304.94.00	3	“15%”	“Free”
0304.95.00	3	“15%”	“Free”
0304.96.00	3	“15%”	“Free”
0304.97.00	3	“15%”	“Free”
0304.99.00	3	“15%”	“Free”
2103.20.00	3	“32%”	“15%”
2103.20.00	4	“Free”	“5%”
2601.11.00	6	“Free”	“3%”
2601.12.00	6	“Free”	“3%”
2601.20.00	6	“Free”	“3%”
2606.00.00	6	“Free”	“3%”
2616.10.00	6	“Free”	“3%”
2616.90.10	6	“Free”	“3%”
2616.90.90	6	“Free”	“3%”
2617.10.00	6	“Free”	“3%”
2617.90.00	6	“Free”	“3%”
8703.10.90	3	“32%”	“5%”
8901.10.00	3	“5%”	“Free”;

(b) after tariff item 0304.51.00, 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>
“0304.52.00	-- Salmonidae	Free	Free	15%	Free	034.51	kg”;

(c) after tariff item 1701.14.10, 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>
“1701.14.20	--- Castor sugar	5%	Free	15%	Free	061.11	kg”;

(d) deleting tariff item 1904.10.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“1904.10	--- Prepared foods obtained by the swelling or roasting of cereals or cereal products						
1904.10.10	--- Crisp savory snacks and the like	5%	15%	15%	Free	048.11	kg
1904.10.90	--- Other	5%	Free	15%	Free	048.11	kg”;

(e) deleting tariff item 2009.29.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“2009.29	-- Other						
2009.29.10	--- Fruit juice containing no added sugar or other sweetening matter	15%	Free	15%	Free	059.2	kg
2009.29.90	-- Other	32%	15%	15%	Free	059.2	kg”;

(f) deleting tariff item 2009.69.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“2009.69	-- Other						
2009.69.10	--- Fruit juice containing no added sugar or other sweetening matter	15%	Free	15%	Free	059.93	kg
2009.69.90	-- Other	32%	15%	15%	Free	059.2	kg”;

(g) deleting tariff item 2009.81.00 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>
“2009.81	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; Lingonberry (<i>Vaccinium vitis-idaea</i>) juice						
2009.81.10	--- Fruit juice containing no added sugar or other sweetening matter	15%	Free	15%	Free	059.95	kg
2009.81.90	-- Other	32%	15%	15%	Free	059.95	kg”;

(h) deleting tariff item 2009.89.00 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>
“2009.89	-- Other						
2009.89.10	--- Fruit juice containing no added sugar or other sweetening matter	15%	Free	15%	Free	059.95	kg
2009.89.90	--- Other	32%	15%	15%	Free	059.95	kg”;

- (i) in section IV Chapter 22 after subheading 22.02, inserting the following new subheading—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or and other sweetening matter or flavoured ice and snow”;						

- (j) deleting tariff item 3302.10.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“3302.10	-- Of a kind used in the food or drink industries						
3302.10.10	--- Preparations containing alcohol based or one or more odoriferous substances of a kind used for the manufacture of food or beverages						
3302.10.11	--- Of an alcoholic strength by volume of 11.49% or less	5%	10%	15%	Free	551.41	litre
3302.10.12	--- Of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12% volume	\$56.71 per litre	10%	15%	Free	551.41	litre
3302.10.13	--- Of an alcoholic strength by volume exceeding 57.12% volume	\$99.30 per litre of alcohol	10%	15%	Free	551.41	la
3302.10.90	--- Other	5%	Free	15%	Free	551.41	litre”;

(k) deleting tariff item 4823.69 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>
“4823.69	-- Other”;						

(l) deleting tariff item 7308.90.20 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>
“7308.90.20	--- Roofing framework, plates, rods, angles, shapes, sections, tubes and the like prepared for use in structures of iron or steel (fabricated)	5%	Free	15%	Free	691.19	kg”;

(m) deleting tariff item 8462.29.00 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>
“8462.29.00	-- Other	Free	Free	15%	Free	733.13	u”;

(n) deleting tariff item 8462.31.00 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>
“8462.31.00	-- Numerically Controlled	Free	Free	15%	Free	733.13	u”;

(o) deleting tariff item 8462.90.00 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>
“8462.90.00	- Other	Free	Free	15%	Free	733.13	u”;

(p) in Chapter 87 of section XVII—

- (i) in Additional Note 5, deleting “item No. 8701.20.10, 8701.20.90” and substituting “8701.20”; and
- (ii) after Additional Note 9, inserting the following new note—

“10. “used or reconditioned” is to be taken to apply to any vehicle that has been registered at any time, for any purpose, including one that has been used for demonstration in connection with the sale of a similar vehicle at any time before being ordered or displayed for sale.”;

(q) deleting tariff item 8703.10.10 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“8703.10.10	--- Solar powered golf cars and similar vehicles	Free	Free	15%	Free	781.1	u”;

(r) deleting tariff item 8703.10.20 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“8703.10.20	--- Other golf cars and similar vehicles	5%	Free	15%	Free	781.1	u
8703.10.21	--- 100% Electric golf cars and similar vehicles	Free	Free	Free	Free	781.1	u”;

(s) after tariff item 8703.22.90 inserting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“8703.23	-- Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc”;						

(t) deleting tariff items 8704.22.10 and 8704.22.90;

- (u) after tariff item 8704.31 deleting the subheading 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>
	“--- Chassis fitted with engine and cabs whether or not the cab is complete.”;						

- (v) after tariff item 8704.32.13 inserting the following new 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>
“8704.32.19	---- Used or reconditioned cylinder of a capacity exceeding 2000 cc	5%	Free	15%		782.19	u”;

- (w) deleting tariff item 8704.60.00 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>
“8704.60.00	- Other with only electric motor for propulsion	Free	Free	Free	Free	782.19	u”;

- (x) deleting tariff item 8706.00.91 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>
“8706.00.91	---- New	Free	Free	15%	Free	784.1	u”;

(y) deleting tariff item 8707.90.19 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>
“8707.90.19	---- Other	32%	Free	15%	Free	784.25	u”;

(z) after tariff item 8708.10.90 deleting the subheading 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>
“8708.20	- Other parts and accessories of bodies (including cabs):”;						

(aa) after tariff item 8708.80.90 deleting the subheading 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>
“8708.90	- Other parts and accessories:”;						

(bb) deleting tariff item 9006.91.10 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>
“9006.91.10	--- Suitable for use solely or principally with cameras falling within item No. 9006.30.00 and 9006.40.00	5%	Free	15%	Free	881.14	kg”; and

(cc) deleting tariff item 9006.91.20 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>
“9006.91.20	--- Suitable for use solely or principally with cameras falling within item No. 9006.59.10	5%	Free	15%	Free	881.14	kg”.

Part 2 of Schedule 2 amended

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

(a) deleting concession code 122 and substituting the following—

Code No.	Description and Part 1 Chapter, Heading or Item No. Applicable	Import Duty rates		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
“122	(i) Any goods produced or manufactured in any of the Forum Island Countries, or any other country as approved by the Minister (ii) Any goods traded under international trade agreements to which Fiji is a Party	As determined by the Minister	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986”; and

(b) in concession code 124, deleting paragraph (vii).

Part 3 of Schedule 2 amended

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

(a) deleting concession code 212 and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"212	A private individual	All goods purchased online (not including liquor, electronic cigarettes, vapes, vape refills and tobacco).	Free	Free	15%	<p>(a) That in the case of goods specified in column (3), the value of duty for such goods does not exceed FJD\$1000.00;</p> <p>(b) That the importer presents evidence of the online purchase;</p> <p>(c) That the goods are imported by sea freight, parcel post or air freight;</p> <p>(d) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially;</p> <p>(e) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986.</p> <p>(f) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases, duty shall be assessed accordingly.</p> <p>(g) Any excess to the value of duty stated in (a) above will be subject to normal duty rates.</p>	Certificate not required

212A	A private individual	All goods (not including goods purchased online, liquor, electronic cigarettes, vapes, vape refills and tobacco).	Free	Free	Free	<p>(a) That in the case of goods specified in column (3), the value of duty for such goods does not exceed FJD \$500.00;</p> <p>(b) That the goods are imported by sea freight, parcel post or air freight;</p> <p>(c) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially;</p> <p>(d) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986.</p> <p>(e) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases, duty shall be assessed accordingly.</p> <p>(f) Any excess to the value of duty stated in (a) above will be subject to normal duty rates.</p>	Certificate not required”;
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(b) deleting concession code 218 and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“218	A bona fide passenger finally disembarking in Fiji	<p>(i) Cigarettes, not exceeding 200g net weight; or</p> <p>(ii) Cigars, not exceeding 200g net weight; or</p> <p>(iii) Tobacco, not exceeding 200g net weight; or</p> <p>(iv) Vapes or vape refill, not exceeding 200ml of liquid;</p> <p>(v) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200g; and</p> <p>(vi) Spirituous liquors, not exceeding 3 litres; or</p> <p>(vii) Wine, not exceeding 4.5 litres or;</p> <p>(viii) Beer, not exceeding 4.5 litres or;</p> <p>(ix) Any combination of the goods in paragraphs (vi) to (viii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;</p> <p>(x) One piece of electronic cigarette;</p> <p>(xi) Other dutiable goods, not exceeding F\$2000.00 in value; and</p> <p>(xii) Other dutiable goods not exceeding F\$ 3000.00 in value</p>	Free	Free	Free	<p>(a)</p> <p>(i) That the goods are not for sale;</p> <p>(ii) That the goods are accompanied, at the time of final disembarkation by the passenger or purchased online or, the goods are purchased immediately after final disembarkation in Fiji by the passenger;</p> <p>(iii) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji;</p> <p>(b) That in the case of goods specified in paragraph (i) to (x) of column (3) the age of the passenger shall not be less than eighteen years.</p> <p>(c) That the provision specified under paragraph (xi) is only for approved individuals under the Gold Card and Authorised Economic Operators (AEO) programme.</p>	Certificate not required”;

(c) deleting concession code 236B and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“236B	Manufacturer or producer approved by the Comptroller for the processing of finished goods through assembly, mixing or blending.	(i) Goods approved for assembly, mixing or blending (excluding alcoholic beverages under chapter 22 and motor vehicles under chapter 87)	3%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	(a) That there is sufficient processing of the goods in Fiji; (b) That the finished goods obtained must meet the value added criteria of not less than 25% of the factory cost of the final good (represented by qualifying criteria); (c) That the finished goods must meet the industry standards for use in Fiji; (d) That the goods imported for the assembly, mixing or blending are to be exclusively for the purpose for which concession is granted and not for re-sale;	The person approved by the Comptroller”;
		(i) Machineries, equipment and accessories used in the manufacture of approved goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	(e) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	

(d) deleting concession code 236C and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“236C	Manufacturer or producer of approved goods by the Comptroller for processing of alcoholic beverages through mixing & blending process	(i) Ethanol	15% of the specific rate	Free	15%	(a) Should be an excise manufacturer approved by the Comptroller	The person approved by the Comptroller”;
		(ii) Spirits & Spirituous Liquor	15% of the specific rate	Free	15%	(b) That the materials are to be used by the manufacturer in the manufacture of the approved goods.	
		(iii) Alcoholic flavors and concentrates (HS 2106 and 3302)	15% of the specific rate or 3% of the advalorem duty rate where applicable	Free	15%	(c) That the disposal or use of goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
		(iv) Ingredients used in the manufacture of alcoholic beverages,	3%	Free	15%		
		(v) Machineries, equipment and accessories used in the manufacture of the approved goods	Free	Free	15%		

- (e) in concession code 267 in paragraph (vii) of column 3, after “palm” deleting “,”;
- (f) deleting concession code 274;
- (g) in concession code 301 in column 6, deleting “Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Tariff Act 1986” and substituting “Free”; and
- (h) after concession code 307, inserting the following new concession code—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“308	Approved companies under the Income Tax (Commercial Agricultural Farming and Agro-processing Business Investment Incentives) Regulations 2021	Raw materials, capital equipment, plant, machinery, spare parts and any other goods employed in the productions of other goods but does not include furniture or motor vehicles.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	(a) That a provisional approval for the project is issued by the CEO; (b) That the goods must be used for the purposes for which the concession is granted; (c) That the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller”.

Amendment to cater for the change in Value Added Tax

5. The Principal Act is amended by deleting “15%” wherever it appears and substituting “12.5%”.

June 2025

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2025

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 2025 (**‘Bill’**) seeks to amend the Customs Tariff Act 1986 (**‘Act’**) to address budgetary policy changes in the 2025-2026 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 27 June 2025, except for clause 5 which comes into force on 1 August 2025.

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

- (i) reduction in fiscal duty on imported chicken portions from 32% to 15%;
- (ii) removal of fiscal duty on various imported species of fish;
- (iii) removal of import excise on fruit juice containing no added sugar or other sweetening matter;
- (iv) reduction in fiscal duty on imported tomato ketchup and other tomato sauces from 32% to 15% and increase in import excise from 0% to 5%;
- (v) introduction of a 3% export duty on precious metal ores and concentrates;
- (vi) removal of fiscal duty on electric golf cars;
- (vii) reduction of fiscal duty on non-electric golf cars and similar vehicles from 32% to 5%;
- (viii) removal of fiscal duty on cruise ships and excursion boats;
- (ix) reduction of fiscal duty on castor sugar from 32% to 5%; and

- (x) introduction of a 15% excise duty on cereal snacks obtained through swelling or roasting.

2.3 Clause 3 of the Bill amends Part 2 of Schedule 2 to the Act to provide for—

- (i) preferential duty rates on any goods traded under international trade agreements to which Fiji is a party; and
- (ii) the removal of disposable gas lighter blanks under concession code 124.

2.4 Clause 4 of the Bill amends Part 3 of Schedule 2 to the Act to provide for the—

- (i) exemption of duty and VAT on goods not exceeding \$500.00 imported for personal use;
- (ii) Authorised Economic Operators programme under concession code 218, allowing for duty free concession on goods subject to duty not exceeding \$3,000;
- (iii) inclusion of machinery, equipment and accessories used in the manufacture of approved goods under concession code 236B;
- (iv) improvement of administration of provisions relating to the manufacture of alcoholic beverages through mixing and blending under concession code 236C; and
- (v) introduction of duty concession code 308 for companies approved under the Income Tax (Commercial Agricultural Farming and Agro-processing Business Investment Incentives) Regulations 2021.

2.5 Clause 5 of the Bill amends the Act by decreasing Value Added Tax from 15% to 12.5%.

3.0 MINISTERIAL RESPONSIBILITY

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

S. D. TURAGA
Acting Attorney-General