ACT NO. 17 OF 2026

I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

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 2026.

(2) This Act comes into force on 26 June 2026.

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

Part 1 of Schedule 1 amended

2. Part 1 of Schedule 1 to the Principal Act is amended in the definition of "price actually paid" or "payable" by deleting ";" and inserting ". The payment need not necessarily take the form of a transfer of money. The price actually paid or payable includes all payment types actually made or to be made as a condition of sale of the imported goods, by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller;".

Part 1 of Schedule 2 amended

3. 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—

Tariff Items	***Column***	***Delete***	***Substitute***
3924.10.90	3	"32%"	"15%"
3924.90.90	3	"32%"	"15%"
7610.10.90	3	"32%"	"15%"
7610.90.00	3	"32%"	"15%"
8701.24.10	5	"Free"	"12.5%"
8701.24.90	5	"Free"	"12.5%"
8702.10.11	3	"5%"	"Free"
8702.40.11	5	"Free"	"12.5%"
8702.40.12	5	"Free"	"12.5%"
8702.40.19	5	"Free"	"12.5%"
8702.40.21	5	"Free"	"12.5%"
8702.40.22	5	"Free"	"12.5%"
8702.40.29	5	"Free"	"12.5%"
8703.10.21	5	"Free"	"12.5%"
8703.21.40	4	"10%"	"15%"
8703.21.50	4	"5%"	"15%"
8703.21.60	4	"10%"	"15%"
8703.21.90	4	"5%"	"15%"
8703.22.40	4	"10%"	"15%"
8703.22.50	4	"5%"	"15%"
8703.22.60	4	"10%"	"15%"
8703.22.90	4	"5%"	"15%"
8703.23.14	4	"10%"	"15%"
8703.23.15	4	"5%"	"15%"
8703.23.16	4	"10%"	"15%"
8703.23.19	4	"5%"	"15%"
8703.23.24	4	"10%"	"15%"
8703.23.25	4	"5%"	"15%"
8703.23.26	4	"10%"	"15%"
8703.23.29	4	"5%"	"15%"
8703.24.40	4	"10%"	"15%"
8703.24.50	4	"5%"	"15%"

Tariff Items	***Column***	***Delete***	***Substitute***
8703.24.60	4	“10%”	“15%”
8703.24.90	4	“5%”	“15%”
8703.31.40	4	“10%”	“15%”
8703.31.50	4	“5%”	“15%”
8703.31.60	4	“10%”	“15%”
8703.31.90	4	“5%”	“15%”
8703.32.40	4	“10%”	“15%”
8703.32.50	4	“5%”	“15%”
8703.32.60	4	“10%”	“15%”
8703.32.90	4	“5%”	“15%”
8703.33.14	4	“10%”	“15%”
8703.33.15	4	“5%”	“15%”
8703.33.16	4	“10%”	“15%”
8703.33.19	4	“5%”	“15%”
8703.33.24	4	“10%”	“15%”
8703.33.25	4	“5%”	“15%”
8703.33.26	4	“10%”	“15%”
8703.33.29	4	“5%”	“15%”
8703.40.10	4	“5%”	“10%”
8703.40.20	4	“5%”	“15%”
8703.40.30	4	“5%”	“10%”
8703.40.40	4	“5%”	“15%”
8703.40.50	4	“5%”	“10%”
8703.40.60	4	“5%”	“15%”
8703.40.70	4	“5%”	“10%”
8703.40.80	4	“5%”	“15%”
8703.40.91	4	“5%”	“10%”
8703.40.99	4	“5%”	“15%”
8703.50.10	4	“5%”	“10%”
8703.50.20	4	“5%”	“15%”
8703.50.30	4	“5%”	“10%”
8703.50.40	4	“5%”	“15%”
8703.50.50	4	“5%”	“10%”
8703.50.60	4	“5%”	“15%”
8703.50.70	4	“5%”	“10%”
8703.50.80	4	“5%”	“15%”
8703.50.91	4	“5%”	“10%”

Tariff Items	***Column***	***Delete***	***Substitute***
8703.50.99	4	“5%”	“15%”
8703.60.10	4	“Free”	“5%”
8703.60.11	4	“Free”	“10%”
8703.60.14	4	“Free”	“5%”
8703.60.15	4	“Free”	“10%”
8703.60.18	4	“Free”	“5%”
8703.60.19	4	“Free”	“10%”
8703.60.22	4	“Free”	“5%”
8703.60.23	4	“Free”	“10%”
8703.60.26	4	“Free”	“5%”
8703.60.27	4	“Free”	“10%”
8703.60.28	4	“Free”	“5%”
8703.60.29	4	“Free”	“10%”
8703.70.10	4	“Free”	“5%”
8703.70.11	4	“Free”	“10%”
8703.70.14	4	“Free”	“5%”
8703.70.15	4	“Free”	“10%”
8703.70.18	4	“Free”	“5%”
8703.70.19	4	“Free”	“10%”
8703.70.22	4	“Free”	“5%”
8703.70.23	4	“Free”	“10%”
8703.70.26	4	“Free”	“5%”
8703.70.29	4	“Free”	“10%”
8703.80.10	5	“Free”	“12.5%”
8703.80.90	5	“Free”	“12.5%”
8704.60.00	5	“Free”	“12.5%”
8711.60.00	5	“Free”	“12.5%”
8903.93.00	3	“5%”	“32%”
9007.10.20	3	“5%”	“Free”;

(b) deleting tariff item 1806.20.20 and substituting the following—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"1806.20.20	- - - Preparations for making beverages	5%	Free	12.5%	Free	073.2	kg";

(c) after tariff item 2106.90.50, inserting the following new tariff item—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"2106.90.60	- - - Plant-based protein food preparations	Free	Free	12.5%	Free	098.99	kg";

(d) after tariff item 2202.99.10, inserting the following new tariff item—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"2202.99.20	- - - Sweetened or flavoured milk	15%	Free	12.5%	Free	111.02	l";

(e) after tariff item 4412.10.00, inserting the following new tariff item—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"4412.30.00	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:";						

(f) after tariff item 4412.39.00 deleting "- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness :";

(g) deleting tariff item 4802.62.20 and substituting the following—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"4802.62.20	- - - Bond rolls	32%	Free	12.5%	Free	641.29	kg";

(h) deleting tariff item 7418.10.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	32%	Free	12.5%	Free	697.42	kg";

(i) deleting tariff item 8703.10.30 and 8703.10.40 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8703.10.30	- - - New quadbikes	Free	Free	12.5%	Free	781.1	u
8703.10.40	- - - Used quad bikes	5%	Free	12.5%	Free	781.1	u";

(j) deleting tariff items 8704.41.00, 8704.42.00, 8704.43.00, 8704.51.00, 8704.52.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8704.41.00	-- g.v.w. not exceeding 5 tonnes						
8704.41.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.41.90	- - - Used or reconditioned	$750	Free	12.5%	Free	782.19	u
8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes						
8704.42.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.42.90	- - - Used or reconditioned	$1125	Free	12.5%	Free	782.19	u
8704.43	-- g.v.w. exceeding 20 tonnes						
8704.43.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.43.90	- - - Used or reconditioned	$1625	Free	12.5%	Free	782.19	u

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
8704.50	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:						
8704.51	- - g.v.w. not exceeding 5 tonnes						
8704.51.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.51.90	- - - Used or reconditioned	$750	Free	12.5%	Free	782.19	u
8704.52	- - g.v.w. exceeding 5 tonnes						
8704.52.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.52.90	- - - Used or reconditioned	$1125	Free	12.5%	Free	782.19	u";

(k) deleting tariff item 8806.10.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8806.10.00	- Designed for the carriage of passengers	Free	Free	12.5%	Free	792.83	kg";

(l) deleting tariff items 8807.10.00, 8807.20.00, 8807.30.00 and 8807.90.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8807.10.00	- Propellers and rotors and parts thereof	Free	Free	12.5%	Free	792.83	kg
8807.20.00	- Under-carriages and parts thereof	Free	Free	12.5%	Free	792.83	kg
8807.30.00	- Other parts of airplanes, helicopters or unmanned aircraft	Free	Free	12.5%	Free	792.83	kg
8807.90.00	- Other	Free	Free	12.5%	Free	792.83	kg"; and

(m) deleting tariff item 8903.99.00 substituting the following tariff item—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
"8903.99.00	- - Other".						

Part 2 of Schedule 2 amended

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

(a) in concession code 110 in column 2, after "wheelchairs", inserting "; disability-related vehicle modification accessories such as ramps, lifts, lowered floors, and wheelchair anchoring systems";

(b) deleting concession code 113*(a)* and 113*(b)* and substituting the following concession code—

Code No.	Description and Part 1 Chapter, Heading or Item No. Applicable	Import Duty rates		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
"113	Equipment and requisites for games and sports as follows— (i) gloves for all sports considered to be a requisite for such sports (such headings as the Comptroller may approve); (ii) boots specially designed for boxing, rugby and soccer, and spiked shoes specially designed for athletics and golf (Chapter 64); (iii) protective headgear for boxing, cricket, and rugby (Heading 65.06); (iv) knee and ankle support (Heading 61.17); (v) skipping ropes (Heading 95.03); (vi) grips for rackets or golf clubs (Heading 39.26 and 40.16); (vii) head or wrist bands (Heading 63.07); (viii) racket string (Heading 39.16); (ix) swimming caps (Heading 65.06); (x) running and jogging shoes;	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.";

Code No.	*Description and Part 1 Chapter, Heading or Item No. Applicable*	*Import Duty rates*		
		Fiscal	*Excise*	*VAT*
(1)	(2)	(3)	(4)	(5)
	(xi) cricket mats and artificial lawn for outdoor sports (Chapter 39 and 57); and (xii) any other goods as approved by the Comptroller.			

(c) deleting concession codes 115, 129*(b)* and *(c)* and 135; and

(d) after concession code 142, inserting the following new concession code—

Code No.	*Description and Part 1 Chapter, Heading or Item No. Applicable*	*Import Duty rates*		
		Fiscal	*Excise*	*VAT*
(1)	(2)	(3)	(4)	(5)
“143	PVC boards	15%	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.”.

Part 3 of Schedule 2 amended

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

(a) in concession code 215A in column 3, deleting “Section 17 of the Natural Disaster Management Act 1988” and substituting “Section 91 of the National Disaster Risk Management Act 2024”;

(b) in concession code 217—

(i) in column 3—

(A) in paragraph (vi), after “;”, deleting “and”;

(B) in column 3 in paragraph (vii), after “items”, inserting “; and”; and

(C) in column 3 after paragraph (vii), inserting the following new paragraph—

“(viii) Approved goods for in-flight sale.”;

(ii) in column 7—

(A) in paragraph *(g)*, after “;” deleting “and”;

(B) in column 7 in paragraph *(h)*, after “impose”, inserting “; and”; and

(C) in column 7 after paragraph *(h)*, inserting the following new paragraph—

"(i) that the approved goods in (viii) of column 3 are for in-flight sale to onboard passengers in an aircraft during the course of an international voyage";

(c) in concession code 228—

(i) in column 3, deleting "Ships and aircrafts" and substituting "Private jets, sailing yachts and motor vessels";

(ii) in column 7—

(A) in paragraph *(d)* after "36 months", deleting "." and substituting "; and"; and

(B) after paragraph *(d)*, inserting the following new paragraphs—

"*(e)* that the private jets, sailing yachts and motor vessels are commanded and flown, sailed or motored into Fiji;

(f) that the yacht or motor vessel must include liveaboard provisions for long term comfort and must feature adequate sleeping quarters, a galley (kitchen), and sufficient storage to support continuous living onboard; and

(g) that the concessionaire is a bona-fide tourist who has been granted concession under concession code 228 prior to arrival.";

(d) in concession code 236C in column 4, deleting "3% of the advalorem" and substituting "3% ad valorem";

(e) in concession code 273 in column 7, deleting paragraph *(a)* and substituting the following—

"*(a)* that the goods are to be used solely in desalination, sewerage and water treatment";

(f) in concession code 284 in column 3, deleting "(as per the agreements)" and substituting "; and any other goods as per the host country agreement"; and

(g) after concession code 308, inserting the following new concession codes—

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)
“309	Approved companies under the Income Tax (Construction of Mahogany Mill Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include 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; *(b)* that the goods must be used for the purposes for which the concession is granted; and *(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
310	Approved companies under the Income Tax (Construction of Cement Factory Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include 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; *(b)* that the goods must be used for the purposes for which the concession is granted; and *(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

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
311	Approved companies under the Income Tax (Construction of Animal Centre Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include 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;that the goods must be used for the purposes for which the concession is granted; and (b) 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
312	Approved companies under the Income Tax (Investments in Eco-tourism, Culture and Arts Business Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery, spare parts for the establishment of the business but does not include 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; and (b) 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

Code No.	*Person or Bodies*	*Goods Eligible for Duty Concession*	*Import Duty rates*			*Conditions*	*Certificate to be signed by*
			Fiscal	*Excise*	*VAT*		
313	Approved companies under the Income Tax (Drug Rehabilitation Centre Incentives) Regulations 2025	Capital equipment, plant, machinery, furniture and any other goods used in connection with the establishment, maintenance or operation of a Drug Rehabilitation Centre but does not include motor vehicles.	Free	Free	Free	*(a)* that a provisional approval for the project is issued; and *(b)* 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".

Passed by the Parliament of the Republic of Fiji this 17th day of July 2026.

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