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## GOVERNMENT OF FIJI

CUSTOMS ACT (BUDGET AMENDMENT) DECREE 2010  
(DECREE NO. 9 OF 2010)

IN exercise of the powers vested in me as President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority Decree 2009, I hereby make the following Decree—

*Short title and commencement*

1.—(1) This Decree may be cited as the Customs Act (Budget Amendment) Decree 2010, and comes into force on 1st January 2010.

(2) The object of this Decree is to amend the Customs Act 1986 and to correlate this Act to the Budget.

*Section 2 amended*

2. Section 2 of the Customs Act 1986 (“the Act”) is amended—

(a) In subsection (1) by inserting the following definitions in their correct alphabetical sequences—

“assembly process” means the putting together of two or more constituent materials by manual labor or machinery especially on a large scale as an industry;

“blending” means merging together of two or more fluids or materials or gases in the manufacture process;

“break bulk” with its grammatical variations and cognate expressions means subdividing the original magnitude in three dimensions of any commodity into smaller measurable units without changing the description classification on the Harmonized Commodity Description and Coding System;

“conversion process” means the transformation involved in the act of changing the character, form or function of any tangible commodity or service;

“manufacture” means the making of goods or wares by manual labor or machinery especially on large scale;

“manufacturer” with its grammatical variations and cognate expressions means the owner of goods or entity directly involved in making of goods or wares;

“materials” means ingredients or components for using in the manufacture process;

“mixing” means merging together of two or more non-fluid materials in the manufacture process;

“produce” means any tangible commodity extracted, cultivated or harvested from the land, underground, from the seas of Fiji, including from under the sea, from the seabed and beneath the seabed;

“producer” with its grammatical variations and cognate expressions means the owner of goods who yields or causes to yield a tangible commodity;

“Substantial transformation” means imported inputs of two or more items, each coded of four digits on the Harmonized Commodity Description and Coding System, which upon manufacturing or processing will result in a finished product that is substantially different from the original by virtue of a change to the classification of goods in its first four digits of the Fiji Standard Tariff based on the Harmonized Commodity Description and Coding System;”

