



## Duty Concessions under Section 10

The updated list of duty concession granted under Section 10 of the Customs Tariff Act on 25<sup>th</sup> November, 2011 for the year 2012. These concessions will be valid until the date of the next National Budget Announcement, for goods and rates mentioned below:

### 1. FIJI DAIRY LIMITED

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
Full Cream Powdered Milk in Bulk	<i>Free</i>	<i>Free</i>	<i>Free</i>
Liquid Milk in Bulk	<i>Free</i>	<i>Free</i>	<i>15%</i>
Bulk Butter	<i>Free</i>	<i>Free</i>	<i>15%</i>

### 2. PAFCO VITI FOODS LIMITED

#### *Raw Materials*

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
Fish	<i>Free</i>	<i>Free</i>	<i>15%</i>
Salt	<i>Free</i>	<i>Free</i>	<i>15%</i>
Edible Oil	<i>Free</i>	<i>Free</i>	<i>Free</i>

### 3. EXPORT DUTY ON SUGAR (FSC)

<i>Description</i>	<i>Export Duty</i>
Sugar Export from FSC	<i>Free</i>

### 4. SPORTS SUPPLEMENTS

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
Protein shakes and sporting tablets/capsules that will enhance athletic performance by supplying nutrients to the body which are lost in the process of strenuous training and fitness programs. This concession does not extend to the products Powerade, Gatorade, Red Bull, V-Drink, Mother, etc.	<i>Free</i>	<i>Free</i>	<i>15%</i>

### 5. AGRICULTURE & DAIRY

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
Specialised agriculture, livestock and dairy machineries excluding those that attract duty rates of Free Fiscal and Free Import Excise in the Tariff. The importation under concession is subject to the condition that a letter of approval is issued by the Ministry of Agriculture in relation to goods under concession.	<i>Free</i>	<i>Free</i>	<i>15%</i>

## 6. FISHERIES & FORESTRY

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
Specialised machineries directly used for fisheries and forestry purposes. The importation under concession is subject to the condition that a letter of approval is issued by Department of Fisheries & Department of Forests in relation to goods under concession.	<i>Free</i>	<i>Free</i>	<i>15%</i>

## 7. CAB & CHASSIS

<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>VAT</i>
(a) New chassis fitted with engine and cabs, whether or not the cab is complete of the following tariff items: -8704.21.11 -8704.21.13 -8704.22.11 -8704.22.12 -8704.23.10 -8704.31.11 -8704.31.13 -8704.32.11 -8704.32.13	<i>5%</i>	<i>5%</i>	<i>15%</i>
(b) New chassis fitted with engine for the motor vehicles of 8701 to 8705 falling under tariff items 8706.00.10 and 8706.00.91	<i>5%</i>	<i>5%</i>	<i>15%</i>