



FIJI REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO. 14 OF 2011

REVENUE MEASURES INTRODUCED IN THE 2012 BUDGET ADDRESS

1. The Fiji Revenue & Customs Authority – Customs Division measures introduced in 2012 Budget Address are contained in Decree to amend Customs Tariff Act 1986 and Decree to amend the Excise Act 1986 which are attached herewith for your information.
2. The duty rates and other changes relating to the Customs Tariff Act shall apply to goods arriving for the first time in Fiji by ship or aircraft, after midnight, Thursday 24th November, 2011. The mentioned time and date also applies to goods relating to changes to the Excise Act.
3. The duty rates shall also apply for goods removed for home consumption from Warehouses, Container Freight Stations (CFS) Inland Freight Stations (IFS) {uncleared cargo}, Tax Free Factories / Tax Free Zones, Duty Suspension Scheme firms and Excise factories after midnight, Thursday 24th November, 2011.
4. Certain food items and alcoholic beverages which are considered to be harmful for health, fiscal duty on these items have been increased to discourage consumption. The items include refined palm oil, tobacco, cigarettes and alcohol.
5. Fish canning companies needed government support for their survival hence in order to protect our local fish canning entities, fiscal duty on imported canned fish has been increased.
6. Fiscal duty on unrecorded optical media has now been imposed with specific rate of duty. It is the view of the government that the imposition of specific rate on DVDs and CDs will minimize piracy and will create a level playing field in the audio visual and music industry.
7. Importers of motor vehicles are advised that government has imposed a luxury vehicle levy on motor cars whether new or reconditioned of heading 8703 having engine capacity and levy as follows:
 - Exceeding 2500cc but not exceeding 3000cc a levy of \$7,500 per unit
 - Exceeding 3000cc a levy of \$20,000 per unit

The levy is payable in conjunction with the payment of normal tariff rate of duty. The luxury levy is not applicable to utility vehicles such as twin cabs and single cabs.

8. As an incentive to encourage development in agricultural sector, fiscal duty on pure-bred breeding animals, seeds for sowing, insecticides, rodenticides, fungicides, herbicides, etc has been reduced to zero percentage. Further, all machineries as well as farm inputs will have zero fiscal duty.
9. For the benefit of the people and importance of the commodity in consumption and maintenance of good health, fiscal duty on certain vegetables and fruits not grown locally has been decreased. Some of these vegetables and fruits include leeks, cauliflowers, broccoli, brussels sprouts, chicory, beetroot, peas, asparagus, celery, mushrooms, truffles, oranges, mandarins and tangerines, etc.
10. To assist knitted garment manufacturers, fiscal duty on knitted or crocheted fabrics has been reduced.
11. Automobiles that are essential in transportation and economic development, duty on these vehicles has been reduced with the aim to assist prospective buyers in procuring the goods at affordable prices. The items include new road tractors, new goods vehicles of g.v.w exceeding 3 tonnes, new special purpose vehicles and new self-loading and other trailers.
12. Suitable amendment has been done in Part 3 of the tariff to accommodate machineries used in manufacturing sector at zero percent. Provision has been created in the tariff for this incentive.
13. In continuation of its efforts to reduce cost of doing business in remote locations, fiscal duty on raw materials used by the manufacturers located outside Viti Levu has been reduced to zero percent.
14. Importers and stakeholders are to note that in order to facilitate duty concession assistance to various industries, new Concession Code nos. 241-274 has been created in Part 3 of the Customs Tariff. The codes accommodate majority of the goods that were previously granted duty concession under Section 10 approval. Clearance of goods through codes in Part 3 will be monitored and facilitated at port level. At the time of clearance importers and agents are informed not to make any application for Advice List, however it is advised that prior to using the codes Importers and Customs House Agents should enquire with Managers at port for the eligibility of goods under particular code before making the Customs entry (SAD).

Furthermore, it is advised that all concessions are to be claimed at the time of importation or cleared ex-bonded warehouse.

Changes to Customs Tariff Act and Excise Act announced in the 2012 Budget Address may be summarized as follows:

A. IMPORTED GOODS

Increase in Fiscal Duty rates as follows:

- (1) *Refined palm oil and its fractions***
by 17%
from 15% to 32%
- (2) *Prepared or preserved fish (canned fish)***
by 17%
from 15% to 32%
- (3) *Alcoholic preparation used in the manufacture of alcoholic beverages-***

 - {a} of an alcoholic strength by volume of 57.12% or less
by \$1.38 per litre
from \$45.90 to \$47.28 per litre
 - {b} of an alcoholic strength exceeding 57.12% by volume
by \$2.41 per litre of alcohol
from \$80.37 to \$82.78 per litre of alcohol
- (4) *Beer***

 - {a} Of an alcoholic strength by volume of 3% volume or less
by 6c per litre
from \$2.16 to \$2.22 per litre
 - {b} Of alcoholic strength exceeding 3% by volume
by 9c per litre
from \$2.93 to \$3.02 per litre
- (5) *Sparkling Wine of alcoholic strength exceeding 1.15% by volume***
by 14c per litre
from \$4.57 to \$4.71 per litre
- (6) *Still Wine of alcoholic strength exceeding 1.15% by volume***
by 12c per litre
from \$4.05 to \$4.17 per litre
- (7) *Other fermented beverages of alcoholic strength exceeding 1.15% by volume but not exceeding 6% by volume***
by 8c per litre
from \$2.80 to \$2.88 per litre
- (8) *Other fermented beverages of alcoholic strength exceeding 6% by volume***
by 13c per litre
from \$4.47 to \$4.60 per litre

(9) OP Spirits

by \$2.41 per litre of alcohol
from \$80.37 to \$82.78 per litre of alcohol

(10) UP Spirits

{a} of alcoholic strength by volume of 11.49% or less
by 5c per litre
from \$1.81 to \$1.86 per litre

{b} of alcoholic strength by volume of 11.49% but not exceeding 57.12%
of volume
by \$1.38 per litre
from \$45.90 to \$47.28 per litre

(11) UP Liqueurs

by \$1.38 per litre
from \$45.90 to \$47.28 per litre

(12) OP Liqueurs

by \$2.41 per litre of alcohol
from \$80.37 to \$82.78 per litre of alcohol

(13) Unmanufactured Tobacco

by \$4.22 per kg
from \$140.81 to \$145.03 per kg

(14) Cigars , cheroots and cigarillos

by \$2.72 per kg
from \$90.65 to \$93.37 per kg

(15) Smoking Tobacco

by \$2.72 per kg
from \$90.65 to \$93.37 per kg

(16) Cigarettes

by \$4.48 per kg
from \$149.28 to \$153.76 per kg

(17) Monosodium Glutamate

by 27%
from 5% to 32%

(18) Mounting blocks and fittings

by 10%
from 5% to 15%

(19) Exercise books

by 17%
from 15% to 32%

*(20) Unrecorded optical media (discs) imposed with specific rate
from 5% to \$1.00 per disc*

B. Decrease in Fiscal Duty Rates as follows:

- (1) Pure- bred animals falling under heading 0101, 0102, 0103 and 0104
by 5%
from 5% to Free*
- (2) Leeks and other alliaceous vegetables fresh or chilled
by 27%
from 32% to 5%*
- (3) Cauliflowers, broccoli, Brussels, sprouts and other similar vegetables fresh
or chilled
by 27%
from 32% to 5%*
- (4) Chicory fresh or chilled
by 27%
from 32% to 5%*
- (5) Carrots, turnips, beetroot, salsify, celeriac, etc fresh or chilled
by 27%
from 32% to 5%*
- (6) Peas and other leguminous vegetables, shelled or unshelled fresh or chilled
by 27%
from 32% to 5%*
- (7) Asparagus, celery, mushrooms , truffles, capsicum and spinach, etc fresh
or chilled
by 27%
from 32% to 5%*
- (8) Seeds of a kind used for sowing of heading 1209
by 5%
from 5% to Free*
- (9) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products
and plant growth regulators
by 5%
from 5% to Free*
- (10) Knitted or crocheted fabrics
by 27%
from 32% to 5%*

- (11) *Chicken mesh hexagonal wire netting*
by 27%
from 32% to 5%
- (12) *New road and track-laying tractors*
by 27%
from 32% to 5%
- (13) *New goods carrying vehicles of g.v.w exceeding 3 tonnes*
by 27%
from 32% to 5%
- (14) *New special purpose vehicles*
by 27%
from 32% to 5%
- (15) *New self-loading and other trailers*
by 27%
from 32% to 5%
- (16) *Musical instruments*
by 5%
from 5% to Free
- (17) *Sports articles and equipment falling under heading 9506*
by 5%
from 5% to Free
- (18) *Oranges* from 15% to 5%
- (19) *Mandarins, tangerines, clementines and similar fruits* by 10%
from 15% to 5%

C. Increase in Import Excise Duty Rate as follows:

- (1) *Nylon ropes*
by 15%
from free to 15%
- (2) *Nails, tacks and staples*
by 10%
from free to 10%

D. Decrease in Import Excise Duty Rate as follows:

- (1) *Goods carrying vehicle of g.v.w exceeding 3 tonnes*
by 10% from 15% to 5%

(2) Musical instruments

by 10%

from 10% to Free

E. Amendments of Technical Nature are as follows:

Part II of Schedule 2 Amended

2. Part II of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:-

(a) by deleting item “(ii)” in column 2 of concession code 117;

Part III of Schedule 2 amended

2. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:-

(a) by inserting the following new item after item no. (ii) in concession code 236:

Goods	Fiscal	Excise	Vat	Conditions	Certificate to be signed by
(3)	(4)	(5)	(6)	(7)	(8)
(iii) Machinery used in the manufacture of goods	Free	Free	15%	That the machinery is to be used by the manufacturer in the manufacture of approved goods	The person approved by the Comptroller

(b) by adding the new concession code numbers 241 – 274 after concession code 240:

E. Excise Duty Rate Changes

Increase in Excise Duty Rate as follows:

1. *OP Spirits*

by \$1. 60 per litre of alcohol

from \$53.49 to \$55.09 per litre of alcohol

2. *UP Spirits*

by \$0.92 per litre

from \$30.54 to \$31.46 per litre

3. *{i}* **Ale, beer, stout and other fermented liquors of an alcohol strength of 3% or less**
by 4c per litre
from \$1.39 to \$1.43
- {ii}* **Ale, beer, stout and other fermented liquors of an alcoholic strength of 3% or more**
by 5c per litre
from \$1.62 to \$1.67 per litre
4. **Ready to drink mixtures of any alcohol and non-alcoholic beverages of an alcoholic strength of volume of 11.49% vol or less**
by 3c per litre
from \$1.00 to \$1.03 per litre
5. **Wine**
- (i) **Sparkling Wine**
by 7 c per litre
from \$2.46 to \$2.53
- (ii) **Still Wine**
by 6c per litre
from \$2.16 to \$2.22
6. **Other fermented beverages**
- (i) **Sparkling**
by 7c per litre
from \$2.46 to \$2.53
- (ii) **Still**
by 6c per litre
from \$2.16 to \$2.22
7. **Cigarettes**
- (i) **from imported tobacco**
by 4.22 cents per 10 sticks
from 140.81 cents to 145.03 cents per 10 sticks
- (ii) **from local tobacco**
by 2.82 cents per 10 sticks
from 93.86 cents to 96.68 cents per 10 sticks
8. **Manufactured tobacco containing tobacco grown outside Fiji**
by \$2.43 per kg
from \$81.13 to \$83.56 per kg
9. **Manufactured tobacco containing tobacco grown in Fiji**
by \$1.43 per kg
from \$47.66 to \$49.09 per kg

10. *Manufactured tobacco containing tobacco grown in foreign countries and tobacco grown in Fiji*

(i) foreign portion
by \$2.43
from \$81.13 to \$83.56 per kg

(ii) local portion
by \$1.43
from \$47.66 to \$49.09 per kg

15. Queries and Clarifications

Any queries on this Fiji Revenue & Customs Authority Notice should, in the first instance, be directed to the Manager at our ports of entry. For further clarification queries may be referred to the National Manager Revenue Collection at Revenue & Customs Service Complex, Building 2, Nasese, Suva.



**[Jitoko Tikolevu]
Chief Executive Officer**

FIJI REVENUE & CUSTOMS AUTHORITY

25th November 2011

GOVERNMENT OF FIJI

**CUSTOMS TARIFF (BUDGET AMENDMENT) DECREE 2011
(DECREE NO. OF 2011)**

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

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Decree may be cited as the Customs Tariff Act (Amendment) (No.) Decree 2011 and comes into force on 25th November 2011.

Part I of Schedule 2 amended

2. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended as follows: —

(a) by deleting the duty rates appearing in columns 2, 3 or 4 as mentioned against each tariff item and substituting with new duty rates for the tariff items specified below:

Tariff Items	Column	Delete	Substitute
0101.10.00	3	5%	Free
0102.10.00	3	5%	Free
0103.10.00	3	5%	Free
0104.10.00	3	5%	Free
0104.20.00	3	5%	Free
0703.90.00	3	32%	5%
0704.10.00	3	32%	5%
0704.20.00	3	32%	5%
0704.90.00	3	32%	5%
0705.21.00	3	32%	5%
0705.29.00	3	32%	5%
0706.10.00	3	32%	5%
0706.90.00	3	32%	5%
0708.10.00	3	32%	5%
0708.20.00	3	32%	5%
0708.90.00	3	32%	5%
0709.20.00	3	32%	5%
0709.40.00	3	32%	5%
0709.51.00	3	32%	5%
0709.59.00	3	32%	5%
0709.60.00	3	32%	5%

0709.70.00	3	32%	5%
0709.90.00	3	32%	5%
1209.10.00	3	5%	Free
1209.21.00	3	5%	Free
1209.22.00	3	5%	Free
1209.23.00	3	5%	Free
1209.24.00	3	5%	Free
1209.25.00	3	5%	Free
1209.29.00	3	5%	Free
1209.30.00	3	5%	Free
1209.91.00	3	5%	Free
1209.99.00	3	5%	Free
1511.90.00	3	15%	32%
1604.11.00	3	15%	32%
1604.12.00	3	15%	32%
1604.13.00	3	15%	32%
1604.14.00	3	15%	32%
1604.15.00	3	15%	32%
1604.16.00	3	15%	32%
1604.19.00	3	15%	32%
1604.20.00	3	15%	32%
2106.90.32	3	\$45.90 per litre	\$47.28 per litre
2106.90.39	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2203.00.10	3	\$2.16 per litre	\$2.22 per litre
2203.00.90	3	\$2.93 per litre	\$3.02 per litre
2204.10.90	3	\$4.57 per litre	\$4.71 per litre
2204.21.90	3	\$4.05 per litre	\$4.17 per litre
2204.29.90	3	\$4.05 per litre	\$4.17 per litre
2205.10.90	3	\$4.05 per litre	\$4.17 per litre
2205.90.90	3	\$4.05 per litre	\$4.17 per litre
2206.00.19	3	\$2.80 per litre	\$2.88 per litre
2206.00.22	3	\$2.80 per litre	\$2.88 per litre
2206.00.29	3	\$4.47 per litre	\$4.60 per litre
2206.00.92	3	\$2.80 per litre	\$2.88 per litre
2206.00.99	3	\$4.05 per litre	\$4.17 per litre
2207.10.00	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2207.20.10	3	\$45.90 per litre	\$47.28 per litre
2207.20.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.20.10	3	\$1.81 per litre	\$1.86 per litre
2208.20.20	3	\$45.90 per litre	\$47.28 per litre
2208.20.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol

2208.30.10	3	\$1.81 per litre	\$1.86 per litre
2208.30.20	3	\$45.90 per litre	\$47.28 per litre
2208.30.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.40.10	3	\$1.81 per litre	\$1.86 per litre
2208.40.20	3	\$45.90 per litre	\$47.28 per litre
2208.40.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.50.10	3	\$1.81 per litre	\$1.86 per litre
2208.50.20	3	\$45.90 per litre	\$47.28 per litre
2208.50.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.60.10	3	\$1.81 per litre	\$1.86 per litre
2208.60.20	3	\$45.90 per litre	\$47.28 per litre
2208.60.90	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.70.11	3	\$1.81 per litre	\$1.86 per litre
2208.70.12	3	\$45.90 per litre	\$47.28 per litre
2208.70.19	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.70.21	3	\$1.81 per litre	\$1.86 per litre
2208.70.22	3	\$45.90 per litre	\$47.28 per litre
2208.70.29	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.90.11	3	\$1.81 per litre	\$1.86 per litre
2208.90.19	3	\$1.81 per litre	\$1.86 per litre
2208.90.21	3	\$45.90 per litre	\$47.28 per litre
2208.90.29	3	\$45.90 per litre	\$47.28 per litre
2208.90.91	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2208.90.99	3	\$80.37 per litre of alcohol	\$82.78 per litre of alcohol
2401.10.00	3	\$140.81 per kg	\$145.03 per kg
2401.20.00	3	\$140.81 per kg	\$145.03 per kg
2401.30.00	3	\$140.81 per kg	\$145.03 per kg
2402.10.00	3	\$90.65 per kg	\$93.37 per kg
2402.20.00	3	\$149.28 per kg or 1000 cigarettes, whichever is the greater	\$153.76 per kg or 1000 cigarettes, whichever is the greater
2402.90.10	3	\$90.65 per kg	\$93.37 per kg
2402.90.90	3	\$149.28 per kg or 1000 cigarettes, whichever is the greater	\$153.76 per kg or 1000 cigarettes, whichever is the greater

2403.10.00	3	\$90.65 per kg	\$93.37 per kg
2403.91.00	3	\$90.65 per kg	\$93.37 per kg
2403.99.90	3	\$90.65 per kg	\$93.37 per kg
2922.42.00	3	5%	32%
3808.50.00	3	5%	Free
3808.91.90	3	5%	Free
3808.92.00	3	5%	Free
3808.93.00	3	5%	Free
3926.90.20	3	5%	15%
4820.20.00	3	15%	32%
6002.40.00	3	32%	5%
6002.90.00	3	32%	5%
6003.10.00	3	32%	5%
6003.20.00	3	32%	5%
6003.30.00	3	32%	5%
6003.40.00	3	32%	5%
6003.90.00	3	32%	5%
6004.10.00	3	32%	5%
6004.90.00	3	32%	5%
6005.21.00	3	32%	5%
6005.22.00	3	32%	5%
6005.23.00	3	32%	5%
6005.24.00	3	32%	5%
6005.31.00	3	32%	5%
6005.32.00	3	32%	5%
6005.33.00	3	32%	5%
6005.34.00	3	32%	5%
6005.41.00	3	32%	5%
6005.42.00	3	32%	5%
6005.43.00	3	32%	5%
6005.44.00	3	32%	5%
6005.90.00	3	32%	5%
6006.10.00	3	32%	5%
6006.21.00	3	32%	5%
6006.22.00	3	32%	5%
6006.23.00	3	32%	5%
6006.24.00	3	32%	5%
6006.31.00	3	32%	5%
6006.32.00	3	32%	5%
6006.33.00	3	32%	5%
6006.34.00	3	32%	5%
6006.41.00	3	32%	5%
6006.42.00	3	32%	5%
6006.43.00	3	32%	5%
6006.44.00	3	32%	5%

6006.90.00	3	32%	5%
8701.20.10	3	32%	5%
8701.30.10	3	32%	5%
8701.90.20	3	32%	5%
8704.10.10	3	32%	5%
8704.21.51	3	32%	5%
8704.21.53	3	32%	5%
8704.21.55	3	32%	5%
8704.21.57	3	32%	5%
8704.21.59	3	32%	5%
8704.21.62	3	32%	5%
8704.21.64	3	32%	5%
8704.21.66	3	32%	5%
8704.21.91	3	32%	5%
8704.22.20	3	32%	5%
8704.22.91	3	32%	5%
8704.23.30	3	32%	5%
8704.23.91	3	32%	5%
8704.31.20	3	32%	5%
8704.31.51	3	32%	5%
8704.31.53	3	32%	5%
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8704.31.57	3	32%	5%
8704.31.59	3	32%	5%
8704.31.62	3	32%	5%
8704.31.64	3	32%	5%
8704.31.66	3	32%	5%
8704.31.91	3	32%	5%
8704.32.20	3	32%	5%
8704.32.40	3	32%	5%
8704.32.60	3	32%	5%
8704.90.10	3	32%	5%
8705.10.10	3	32%	5%
8705.20.10	3	32%	5%
8705.30.10	3	32%	5%
8705.40.10	3	32%	5%
8705.90.10	3	32%	5%
8705.90.91	3	32%	5%
8716.20.10	3	32%	5%
8716.31.10	3	32%	5%
8716.39.10	3	32%	5%
8716.40.10	3	32%	5%
9201.10.00	3	5%	Free
9201.20.00	3	5%	Free
9201.90.00	3	5%	Free

9202.10.00	3	5%	Free
9202.90.00	3	5%	Free
9205.10.00	3	5%	Free
9205.90.00	3	5%	Free
9206.00.00	3	5%	Free
9207.10.00	3	5%	Free
9207.90.00	3	5%	Free
9208.10.00	3	5%	Free
9208.90.00	3	5%	Free
9506.11.00	3	5%	Free
9506.12.00	3	5%	Free
9506.19.00	3	5%	Free
9506.21.00	3	5%	Free
9506.29.00	3	5%	Free
9506.31.00	3	5%	Free
9506.32.00	3	5%	Free
9506.39.00	3	5%	Free
9506.40.00	3	5%	Free
9506.51.00	3	5%	Free
9506.59.00	3	5%	Free
9506.61.00	3	5%	Free
9506.62.00	3	5%	Free
9506.69.00	3	5%	Free
9506.70.00	3	5%	Free
9506.91.00	3	5%	Free
9506.99.10	3	5%	Free
9506.99.30	3	5%	Free
9506.99.90	3	5%	Free
5607.41.00	4	Free	15%
5607.49.00	4	Free	15%
5607.50.00	4	Free	15%
5607.90.90	4	Free	15%
7317.00.00	4	Free	10%
8704.10.10	4	15%	5%
8704.21.51	4	15%	5%
8704.21.53	4	15%	5%
8704.21.55	4	15%	5%
8704.21.57	4	15%	5%
8704.21.59	4	15%	5%
8704.21.62	4	15%	5%
8704.21.64	4	15%	5%
8704.21.66	4	15%	5%
8704.21.91	4	15%	5%
8704.22.20	4	15%	5%
8704.22.91	4	15%	5%

8704.23.30	4	15%	5%
8704.23.91	4	15%	5%
8704.31.20	4	15%	5%
8704.31.51	4	15%	5%
8704.31.53	4	15%	5%
8704.31.55	4	15%	5%
8704.31.57	4	15%	5%
8704.31.59	4	15%	5%
8704.31.62	4	15%	5%
8704.31.64	4	15%	5%
8704.31.66	4	15%	5%
8704.31.91	4	15%	5%
8704.32.20	4	15%	5%
8704.32.40	4	15%	5%
8704.32.60	4	15%	5%
8704.90.10	4	15%	5%
9201.10.00	4	10%	Free
9201.20.00	4	10%	Free
9201.90.00	4	10%	Free
9202.10.00	4	10%	Free
9202.90.00	4	10%	Free
9205.10.00	4	10%	Free
9205.90.00	4	10%	Free
9206.00.00	4	10%	Free
9207.10.00	4	10%	Free
9207.90.00	4	10%	Free
9908.00.10	2	\$45.90 per litre	\$47.28 per litre
0805.10.00	3	15%	5%
0805.20.00	3	15%	5%

(b) by deleting tariff item 7314.41.00 and substituting the following:

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7314.41	-- Plated or coated with with zinc						
7314.41.10	--- Chicken mesh hexagonal wire netting	5%	10%	15%	Free	693.532	kg
7314.41.90	--- Other	32%	10%	15%	Free	693.538	kg

(c) by deleting tariff items 8523.40.00 and substituting the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8523.40	- Optical media						
8523.40.10	--- Unrecorded	\$1.00 per disc	10%	15%	Free	898.417	u
8523.40.90	--- Other	5%	10%	15%	Free	898.419	u

Part II of Schedule 2 Amended

2. Part II of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:-

(a) by deleting item “(ii)” in column 2 of concession code 117;

Part III of Schedule 2 amended

3. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended as follows:-

(a) by inserting the following new item after item no. (ii) in concession code 236:

<u>Goods</u>	<u>Fiscal</u>	<u>Excise</u>	<u>Vat</u>	<u>Conditions</u>	<u>Certificate to be signed by</u>
(3)	(4)	(5)	(6)	(7)	(8)
(iii) Machinery used in the manufacture of goods	Free	Free	15%	That the machinery is to be used by the manufacturer in the manufacture of approved goods	The person approved by the Comptroller

(b) by adding the new concession code numbers 241 – 274 after concession code 240:

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise			
(1)	(2)	(3)	(4)	(5)	(6)	(8)	
241	Bus operators excluding mini bus operators	(i) New chassis fitted with engine for body building purposes and new bus engines for replacement of old buses (ii) Identifiable fixtures & components (iii) Ticketing machines and ticketing machine parts	Free	Free	15%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
242	Companies involved in or with Logging Industry	New cab & chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into logging truck to the satisfaction of the Comptroller (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck cannot be used for any other purpose other than logging (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
243	Companies and individuals involved in or with sugar cane industry	New cab & Chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into cane truck to the satisfaction of the Comptroller	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By
			Fiscal	Excise		
(1)	(2)	(3)	(4)	(5)	(7)	(8)
244	Companies or entities granted approval under New Short Life Investment Scheme	Capital equipment, plant and machinery (does not include kitchenware, raw materials, furniture and furnishing)	Free	Free	<p>(b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck is suitable for transporting cane</p> <p>(c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted</p> <p>(d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act</p>	The person approved by the Comptroller
245	Companies or entities involved in Inter-Island Shipping	<p>(i) Gas-oil(diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)</p> <p>(ii) Residual fuel oil (HS 2710.11.39)</p> <p>(iii) Mooring ropes between 56mm to 76mm in diameter</p>	Free	Free	<p>(a) That the goods are directly used in vessels approved for Inter-Island Shipping</p> <p>(b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted</p> <p>(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act</p>	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
246	Companies or entities involved in Fishing Industry	(i) Gas-oil (diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31) (ii) Specialised fishing gear & equipment (iii) Specialised fishing vessel (iv) Fish baits	2 cents per litre Free Free Free	Free Free Free Free	15% 15% 15% 15%	conditions laid down in Section 17 of the Customs Tariff Act (a) That the goods are directly used for fishing industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
247	Companies or entities involved in Prawn Industry	(i) Prawn Larvae (ii) Prawn feed (iii) Lime (iv) Formalin	Free Free Free Free	Free Free Free Free	15% 15% 15% 15%	(a) That the goods are directly used for prawn farming industry (b) That the goods are not for sale (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
248	Companies or entities involved in Pearl Farming	(i) Rope specifically DAN lines – (6mm, 10mm, 12mm, 16mm and 24mm) (ii) Floats – 300mm (iii) Mono filament- 100mm	3% 3% 3%	Free Free Free	15% 15% 15%	(a) That the goods are directly used for pearl farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By
			Fiscal	Excise VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(8)
		(iv) Spat collector lines	3%	Free	15%	the conditions laid down in Section 17 of the Customs Tariff Act
		(v) Protective plastic mesh	3%	Free	15%	
		(vi) Panel and pocket nets	3%	Free	15%	
		(vii) Scientific equipment:				
		• Bag filter vessel and bag filters	3%	Free	15%	
		• UV sterilizer				
		• Chemicals (for hatchery)				
249	Approved operators engaged in 100% export	(i) Sharks fin	Free	Free	15%	(a) That the goods covered under concession are to be exported
		(ii) Live fish	Free	Free	15%	(b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted
		(iii) Live corals	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act
		(iv) Food supplement	Free	Free	15%	
		(v) Fish sauce & fish	Free	Free	15%	
250	An approved body or organization	National team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That consent and purchase order from parent body such as FRU, FFA etc is required (b) That the goods are for the players representing the national team (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
251	An approved body or organization	Club and school team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That confirmation from the District Association that the club is affiliated with the association (b) That the goods are directly used for club and school team uniform (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
252	Companies or entities involved in new Mining Industry	(i) Machineries and specialised equipment (except hand tools of a kind for general- purpose use) (ii) Motor vehicles and mobile equipment (except parts & accessories) falling under tariff items : 8429.11.10, 8429.19.10, 8429.20.10, 8429.30.10, 8429.40.10, 8429.51.10, 8429.59.10, 8430.10.10, 8430.39.10, 8430.41.10, 8430.49.10, 8430.50.10, 8430.61.10, 8430.69.10, 8704.10.10, 8705.10.10, 8705.20.10, 8705.90.10, 8716.39.10, 8716.40.10, 8704.23.30	Free	Free	15%	(a) That the goods are solely to be used in mining work (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
253	Companies or entities involved in Ship or Boat Building Industry	(i) Identifiable fixtures, fittings and components (ii) Approved raw materials	Free	Free	15%	(a) That the goods are solely to be used in ship or boat building industry (b) That the goods are not for sale and are	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
254	Companies or entities involved in Coachwork Building	(i) New chassis fitted with engine for body building purposes (ii) Identifiable fixtures and components	Free	Free	15%	(a) That the goods are solely to be used in coachwork building (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
255	Entities involved in Floriculture	(i) Seedling trays, oasis for flower arrangements and sarlon cloths	Free	Free	15%	(a) That the goods are solely to be used in floriculture (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
256	Companies, entities and educational institutions	(i) Educational materials and stationery as follows: -manilla folders -arch lever files -ring binders	5%	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for	The person approved by the Comptroller

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Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-plastic files				purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
257	Companies or entities involved in Hydroponic Green House Farming	(i) Ball pen Greenhouse and accessories for installation of hydroponic equipment, sun shade	5% Free	Free Free	15% 15%	(a) That the goods are solely to be used in hydroponic greenhouse farming (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
258	Individuals and organization	Trophies, medals, ribbons and similar items imported without commercial advertisement of any kind and not for retail sale	Free	Free	15%	(a) That the goods have been won or awarded as a prize (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
259	Individuals, companies or entities	Liquid Petroleum Gas (LPG), Compressed Natural Gas (CNG) solar vehicles	Free	Free	15%	(a) That the concession to be claimed at the time of importation or purchased	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By
			Fiscal	Excise VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(8)
260	Approved companies engaged in repacking of powdered milk	Full cream powdered milk in bulk	7.5%	Free	Free	The person approved by the Comptroller
261	Approved companies involved in ICT/BOP operation	Computer, computer parts & accessories, specialized plant, equipment & fittings, and specialized furniture	Free	Free	15%	The person approved by the Comptroller
262	Approved companies involved in the production of Bio-Diesel and Ethanol	(i) Machinery for initial establishment of the factory (ii) Chemical required for the bio-fuel production	Free	Free	15%	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
263	Companies or entities involved in importation of Energy Conservation Goods	The following Energy conservation goods: (i) Energy efficient lamps with ratings less than 25 watts (excludes 25 watts) (ii) Fluorescent tubes and bulbs less than 25 watts (excludes 25 watts) excluding bulbs and tubes used for motor vehicles, torches or flash lights, lanterns	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
264	Companies or entities involved in importation of Renewable Energy Goods	The following Renewable Energy goods: (i) Wind: - wind resource monitoring equipment - wind turbines and related accessories (ii) Hydro: - hydro resource monitoring equipment - hydro turbines and alternators and related accessories (iii) Solar: - solar resource monitoring equipment	Free	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- solar panels - batteries for power supply or electrification purposes - solar lights - solar prepayment meters and other related accessories - solar hot water heater and related equipment - solar water pumps and related accessories	Free	Free	15%		
		(iv) Geothermal: - drilling equipment and other related equipment relating to the harnessing of electricity from geothermal sources	Free	Free	15%		
		(v) Biomass: - steam cogeneration plants (Gasifiers) and related technology Accessories for power or electricity generation	Free	Free	15%		
265	Companies or entities	Water storage tanks of a kind not manufactured locally	Free	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
266	Companies or entities involved in the importation of rice	(i) Rice in the husk (paddy or rough) (ii) Husked (brown) rice	Free	Free	Free	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
267	Companies or entities involved in the importation of potable and refined cooking oil	(iii) Semi-milled or wholly milled rice, whether or not polished or glazed (iv) Broken rice (i) Soya bean oil and its fractions (refined) (HS Code 1507.90.00) (ii) Ground nut oil and its fractions (refined) (HS Code 1508.90.00) (iii) Olive oil and its fractions (refined) (HS Code 1509.90.00) (iv) Other oils and their fractions obtained solely from olives, including blends of these oils or their fractions (refined) (HS Code 1510.00.90) (v) Sunflower-seed or, safflower oil and their fractions (refined) (HS Code 1512.90.00) (vi) Cotton seed oil and its fractions (refined) (HS Code 1512.29.00) (vii) Coconut (copra), palm, kernel, or babassu oil and their fractions (refined) :	Free	Free	Free	purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act (a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

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Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Coconut (copra) and its fractions (HS Code 1513.19.00) - Palm kernel or babassu oil (HS Code 1513.29.00)	Free	Free	Free		
		(viii) Rape, colza or mustard oil and fractions (refined) : - Rape or colza oil and its fractions (refined): (HS Code 1514.19.00) - Mustard oil (HS Code 1514.99.00)	Free	Free	Free		
		(ix) Other fixed vegetable fats and oils (including jojoba oil) and their fractions (refined): (HS Code 1515.19.00) (HS Code 1515.29.00) - Maize (corn) and its fractions (HS Code 1515.30.00) - Sesame oil and its fractions (HS Code 1515.50.90)	Free	Free	Free		
		- Other (HS Code 1515.90.90)	Free	Free	Free		
268	Companies or entities involved in Beekeeping Industry	Beekeeping Industry :					The person approved by the Comptroller
		(i) Bee-keeping machines	Free	Free	15%	(a) That the goods are solely to be used in the beekeeping industry	
		(ii) Bee suits	Free	Free	15%	(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	
		(iii) Hot water baths for re-melting honey combs including those with pressing screws	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) Bee hives	Free	Free	15%		
		(v) Centrifugal honey extractors	Free	Free	15%		
		(vi) Bee wax	Free	Free	15%		
		(vii) Bees smoker	Free	Free	15%		
		(viii) Hive tool	Free	Free	15%		
		(ix) Uncapping knife-standard electrical capping scratches	Free	Free	15%		
		(x) Bee brush	Free	Free	15%		
		(xi) Queen bee grafting kits	Free	Free	15%		
		(xii) Queen cell cups	Free	Free	15%		
		(xiii) Honey gates & plastic leather hand gloves	Free	Free	15%		
		(xiv) Honey refractometer	Free	Free	15%		
		(xv) Frame wires	Free	Free	15%		
		(xvi) Sticky boards	Free	Free	15%		
		(xvii) Queen excluders	Free	Free	15%		
		(xviii) Bees escape boards	Free	Free	15%		
		(xix) Bee full depth frames	Free	Free	15%		

the Customs Tariff Act

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
269	Companies or entities involved in Pea Processing Industry	Shelled peas (Dunn peas)	Free	Free	15%	(a) That the goods are solely to be used in pea processing industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
270	Approved companies	Jet Skis	5%	Free	15%	(a) That the concessionary rate has granted which is to be reflected on prices of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
271	Companies or entities	Plastic Crates: Crates imported for use in farms for transporting fruits and vegetables from farms to warehouse/factory	Free	Free	15%	(a) That a letter from Department of Agriculture will be required stating that the crates will be used by the farmers (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
272	Companies, entities, organizations or individuals	Smart Phones(high end mobile phones): Phones that have email capability, have inbuilt	5%	Free	15%	(a) That the concessionary rate has been granted which is to be reflected of the price of the goods when sold	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
273	Companies or entities	features that is found on a personal digital assistant or a computer, Personal Digital Assistant(PDA), calendar and internet browser, etc e.g. Blackberry, iPhone. Not applicable to phones which only have a WAP (Wireless Application Protocol) Browser	Free	Free	15%	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
274	Approved manufacturers located outside Viti Levu	All raw materials used in the manufacture of the goods	Free	Free	15%	(a) That the goods are solely to be used in desalination and sewerage treatment (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
						(a) That the materials are to be used by the manufacturer in the manufacture of the approved goods (b) That the raw materials are not for sale (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	

Dated this 25th day of November 2011

.....
Ratu Epeli Nailatikau
President of the Republic of Fiji

GOVERNMENT OF FIJI

**CUSTOMS EXCISE (BUDGET AMENDMENT) DECREE 2011
(DECREE NO. OF 2011)**

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

TO AMEND THE EXCISE ACT 1986

Short title and commencement

1. This Decree may be cited as the Excise Act (Budget Amendment) Decree 2011 and comes into force on 25th November, 2011.

Schedule 2 amended

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

- (a) deleting in Item No. 1.01, Column 3 “140.81 cents” and substituting “145.03 cents”;
- (b) deleting in Item No. 1.02, Column 3 “93.86 cents” and substituting “96.68 cents” ;
- (c) deleting in Item No. 1.03, Column 3-
 - (i) “140.81 cents” and substituting “145.03 cents”;
 - (ii) “93.86 cents” and substituting “96.68 cents”;
- (d) deleting in Item No. 2.01, Column 3 “\$81.13” and substituting “\$83.56”;
- (e) deleting in Item No. 2.02, Column 3 “\$47.66” and substituting “\$49.09”;
- (f) deleting in Item No. 2.03, Column 3-
 - (i) “\$81.13” and substituting “\$83.56”;
 - (ii) “\$47.66” and substituting “\$49.09”;
- (g) deleting in Item No. 3.01, Column 3 “\$1.39” and substituting “\$1.43”;
- (h) deleting in Item No. 3.02, Column 3 “\$1.62” and substituting “\$1.67”;

- (i) deleting in Item No. 4.01, Column 3 “\$53.49” and substituting “\$55.09”;
- (j) deleting in Item No. 4.03, Column 3 “\$30.54” and substituting “\$31.46”;
- (k) deleting in Item No. 4.04, Column 3 “\$53.49” and substituting “\$55.09”;
- (l) deleting in Item No. 4.05, Column 3 “\$1.00” and substituting “\$1.03”;
- (m) deleting in Item No. 5.01, Column 3 “\$2.46” and substituting “\$2.53”;
- (n) deleting in Item No. 5.02, Column 3 “\$2.16” and substituting “\$2.22”;
- (o) deleting in Item No. 5.03, Column 3 “\$2.46” and substituting “\$2.53”; and
- (p) deleting in Item No. 5.04, Column 3 “\$2.16” and substituting “\$2.22”.

GIVEN UNDER MY HAND this day of November 2011

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RATU EPELI NAILATIKAU
President of the Republic of Fiji