



**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY**  
**PUBLIC CIRCULAR NO. 6 OF 2010**

**REVENUE MEASURES INTRODUCED IN THE 2011 BUDGET ADDRESS**

1. The Fiji Islands Customs Service measures introduced in 2011 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 25<sup>th</sup> November, 2010. 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, Inland Freight Stations {uncleared cargo}, Tax Free Factories / Tax Free Zones, Duty Suspension Scheme firms and Excise factories after midnight, Thursday 25<sup>th</sup> November, 2010.
4. Certain food items and alcoholic beverages which are considered to be harmful for health, duty on these items have been increased to discourage the consumption. Some of these items include sugar confectionery, chocolate confectionery, chocolate coated products, snacks, biscuits, waffles, wafers, cakes, potato chips, tobacco, cigarettes, alcohol, etc.
5. The fiscal duty on new passenger motor cars and other passenger vehicles of a cylinder capacity 2500cc and below has been reduced from 32% to 15%. This has been done with aim to assist low income earners to procure fuel efficient vehicles, reduce fuel importation and to assist motor industry.
6. For the benefit of tourism industry, provision has been created in the tariff to accommodate wedding apparels imported by foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji without payment of any duty.
7. Travellers coming to Fiji will now benefit from increased duty free allowance. Under the Customs Tariff provision passengers were able to get \$400.00 worth of goods free of duty. This amount now has been increased to \$1000.00.

8. Furthermore duty has also been reduced on golf cars, desalination and sewerage plant and machinery.
9. The importation of used or reconditioned motor vehicles is subject to import licence. The criteria for issuance of licence required production of evidence of “**date of manufacture**” which now has been changed to “**year of manufacture**”. Furthermore provision under Schedule 3, item no. 5 of Customs (Prohibited Import and Export) Regulation has now been amended whereby LPG, CNG and solar vehicles less than 8 years from the year of manufacture will be granted licence to import into the country subject to fulfillment of all licencing requirements. This 8 year criteria will also apply to Special Purpose Vehicles that is consuming any fuel.
10. To assist manufacturers approved under Duty Suspension Scheme, duty on plant and machineries directly used in the manufacture of approved goods has been reduced to zero percent.
11. Changes to Customs Tariff Act and Excise Act announced in the 2011 Budget Address may be summarized as follows:

**A. IMPORTED GOODS**

**Increase in Fiscal Duty rates as follows:**

- (1) *Leeks and other alliaceous vegetables fresh or chilled***  
by 17%  
from 15% to 32%
- (2) *Chicory fresh or chilled***  
by 17%  
from 15% to 32%
- (3) *Cucumbers and Gherkins fresh or chilled***  
by 17%  
from 15% to 32%
- (4) *Leguminous vegetables, shelled or unshelled, fresh or chilled***  
by 17%  
from 15% to 32%
- (5) *Asparagus, aubergines, celery, mushrooms, truffles, spinach, etc fresh or chilled***  
by 17%  
from 15% to 32%

**(6) Fruit juices falling under heading 2009**

by 17%  
from 15% to 32%

**(7) Alcoholic preparation used in the manufacture of alcoholic beverages-**

{a} of an alcoholic strength by volume of 57.12% or less  
by \$1.34 per litre  
from \$44.56 to \$45.90 per litre

{b} of an alcoholic strength exceeding 57.12% by volume  
by \$2.34 per litre of alcohol  
from \$78.03 to \$80.37 per litre of alcohol

**(8) Beer**

{a} Of an alcoholic strength by volume of 3% volume or less  
by 6c per litre  
from \$2.10 to \$2.16 per litre

{b} Of alcoholic strength exceeding 3% by volume  
by 9c per litre  
from \$2.84 to \$2.93 per litre

**(9) Sparkling Wine of alcoholic strength exceeding 1.15% by volume**

by 13c per litre  
from \$4.44 to \$4.57 per litre

**(10) Still Wine of alcoholic strength exceeding 1.15% by volume**

by 12c per litre  
from \$3.93 to \$4.05 per litre

**(11) Other fermented beverages of alcoholic strength exceeding 1.15% by volume but not exceeding 6% by volume**

by 8c per litre  
from \$2.72 to \$2.80 per litre

**(12) Other fermented beverages of alcoholic strength exceeding 6% by volume**

by 13c per litre  
from \$4.34 to \$4.47 per litre

**(13) OP Spirits**

by \$2.34 per litre of alcohol  
from \$78.03 to \$80.37 per litre of alcohol

**(14) UP Spirits**

{a} of alcoholic strength by volume of 11.49% or less  
by 5c per litre  
from \$1.76 to \$1.81 per litre

{b} of alcoholic strength by volume of 11.49% but not exceeding 57.12%  
of volume  
by \$1.34 per litre  
from \$44.56 to \$45.90 per litre

**(15) *UP Liqueurs***

by \$1.34 per litre  
from \$44.56 to \$45.90 per litre

**(16) *OP Liqueurs***

by \$2.34 per litre of alcohol  
from \$78.03 to \$80.37 per litre of alcohol

**(17) *Unmanufactured Tobacco***

by \$4.10 per kg  
from \$136.71 to \$140.81 per kg

**(18) *Cigars , cheroots and cigarillos***

by \$2.64 per kg  
from \$88.01 to \$90.65 per kg

**(19) *Smoking Tobacco***

by \$2.64 per kg  
from \$88.01 to \$90.65 per kg

**(20) *Cigarettes***

by \$4.35 per kg  
from \$144.93 to \$149.28 per kg

**(21) *Rigid and flexible plastic tubes, pipes and hoses***

by 17%  
from 15% to 32%

**(22) *Cables falling under tariff items 8444.49.00, 8544.60.00***

by 17%  
from 15% to 32%

**(23) *Mops***

by 27%  
from 5% to 32%

**(24) *Cigarette lighters and other lighters, the specific portion of the duty rate increased by \$4.00***

from \$1.00 to \$5.00

**B. Decrease in Fiscal Duty Rates as follows:**

- (1) *Used or reconditioned heavy machineries e.g. forklifts, bulldozers, graders, excavators, loaders, etc*  
by 17%  
from 32% to 15%
- (2) *Solar operated golf cars*  
by 32%  
from 32% to free
- (3) *Golf cars other than solar operated*  
by 27%  
from 32% to 5%
- (4) *New passenger motor cars of cylinder capacity below 2500cc*  
by 17%  
from 32% to 15%

**C. Increase in Import Excise Duty Rate as follows:**

- (1) *Tomatoes, leeks and alliaceous vegetables, cauliflowers, broccoli, sprouts, cabbage, lettuce, chicory, carrots, turnips, cucumbers, gherkins fresh or chilled*  
by 10%  
from free to 10%
- (2) *Leguminous vegetables shelled or unshelled fresh or chilled*  
by 10%  
from free to 10%
- (3) *Other vegetables such as asparagus, aubergines, celery, mushrooms, truffles, capsicums, spinach, etc fresh or chilled*  
by 10%  
from free to 10%
- (4) *Sugar confectionery*  
by 15%  
from free to 15%
- (5) *Chocolate confectionery in blocks, slabs or bars, chocolate coated products, sugar confectionery containing cocoa*  
by 15%  
from free to 15%

**(6) *Snack products***  
by 15%  
from free to 15%

**(7) *Sweet biscuits and other biscuits, waffles, wafers, cakes, cooked potatoes, potato chips, etc***  
by 15%  
from free to 15%

**(8) *Waters including natural or artificial mineral water and aerated waters***  
by 5%  
from 10% to 15%

**(9) *Fluorescent tubes and bulbs***  
by 15%  
from free to 15%

**D. Amendments of Technical Nature are as follows:**

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

(a) by adding the following Note 5 after Note 4:

“5. Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses”;

(b) by deleting paragraph “(iv)” in column 2 of concession code 124;

(c) by inserting the following new item after item no. (iii) in concession code 124:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
124	(iv) Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free

(d) by inserting the following new items after item no. (vi) in concession code 124:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
124	(vii) Disposable gas lighter blanks for filling gas	15%	Free	12.5%

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

- (a) by inserting the expression “at the time of importation or at the time of clearance from bonded warehouses” after the word “claimed” in condition (a) of Note 3;
- (b) by deleting the expression “\$400.00” in column 3 of concession code 218 (ix) and substituting it with “\$1000.00”;
- (c) by deleting the expression “234” and substituting it with “240” in Note 9;
- (d) by deleting the expression “water-jet ski” under concession code 235 (ii);
- (e) by adding the following new concession code after concession code 239:

<b>Code (1)</b>	<b>Persons or Bodies (2)</b>	<b>Goods (3)</b>	<b>Fiscal (4)</b>	<b>Excise (5)</b>	<b>Vat (6)</b>	<b>Conditions (7)</b>	<b>Certificate to be signed by (8)</b>
240	Companies approved under Duty Suspension Scheme (DSS)	New plant and machinery	Free	Free	12.5%	(a) That the goods are directly used in the manufacture of goods approved under Duty Suspension Scheme (DSS)  (b) 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

## **E. Excise Duty Rate Changes**

### **Increase in Excise Duty**

1. ***OP Spirits***  
by \$1.56 per litre of alcohol  
from \$51.93 to \$53.49 per litre of alcohol
2. ***UP Spirits***  
by \$0.89 per litre  
from \$29.65 to \$30.54 per litre
3. **{i}** ***Ale, beer, stout and other fermented liquors of an alcoholic strength of 3% or less***  
by 4c per litre  
from \$1.35 to \$1.39
- {ii}** ***Ale, beer, stout and other fermented liquors of an alcoholic strength of 3% or more***  
by 5c per litre  
from \$1.57 to \$1.62 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 \$0.97 to \$1.00 per litre
5. ***Wine***
  - (i) ***Sparkling Wine***  
by 7 c per litre  
from \$2.39 to \$2.46
  - (ii) ***Still Wine***  
by 6c per litre  
from \$2.10 to \$2.16
6. ***Other fermented beverages***
  - (i) ***Sparkling***  
by 7c per litre  
from \$2.39 to \$2.46
  - (ii) ***Still***  
by 6c per litre  
from \$2.10 to \$2.16

7. **Cigarettes**
  - (i) **from imported tobacco**  
by 4.10 cents per 10 sticks  
from 136.71 cents to 140.81 cents per 10 sticks
  - (ii) **from local tobacco**  
by 2.73cents per 10 sticks  
from 91.13 cents to 93.86 cents per 10 sticks
8. **Manufactured tobacco containing tobacco grown outside Fiji**  
by \$2.36 per kg  
from \$78.77 to \$81.13 per kg
9. **Manufactured tobacco containing tobacco grown in Fiji**  
by \$1.39 per kg  
from \$46.27 to \$47.66 per kg
10. **Manufactured tobacco containing tobacco grown in foreign countries and tobacco grown in Fiji**
  - (i) **foreign portion**  
by \$2.36  
from \$78.77 to \$81.13 per kg
  - (ii) **local portion**  
by \$1.39  
from \$46.27 to \$47.66 per kg

#### **F. Import Vat Increase**

Government made a decision to increase Import Value Added Tax (Vat) based on the International Monetary Funds (IMF) recommendation to increase collection of revenue so that government could meet its financial obligations. The current Import Vat (12.5%) will be increased from 12.5% to 15% and shall come into force from **1<sup>st</sup> January 2011**.

#### **11. Queries and Clarifications**

Any queries on this Fiji Islands 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.

A handwritten signature in dark ink, appearing to read 'Jitoko Tikolevu', with a long horizontal flourish extending to the right.

**[Jitoko Tikolevu]**  
**Chief Executive Officer**  
**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY**  
**26<sup>th</sup> November 2010**

**GOVERNMENT OF FIJI**

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**CUSTOMS TARIFF (BUDGET AMENDMENT) DECREE 2010  
(DECREE NO. OF 2010)**

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.3) Decree 2010 and comes into force on 26<sup>th</sup> November 2010.

***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:

<b>Tariff Items</b>	<b>Column</b>	<b>Delete</b>	<b>Substitute</b>
0702.00.00	4	Free	10%
0703.90.00	3	15%	32%
0703.90.00	4	Free	10%
0704.10.00	4	Free	10%
0704.20.00	4	Free	10%
0704.90.00	4	Free	10%
0705.11.00	4	Free	10%
0705.19.00	4	Free	10%
0705.21.00	3	15%	32%
0705.21.00	4	Free	10%
0705.29.00	3	15%	32%
0705.29.00	4	Free	10%
0706.10.00	4	Free	10%
0706.90.00	4	Free	10%
0707.00.00	3	15%	32%
0707.00.00	4	Free	10%
0708.10.00	3	15%	32%
0708.20.00	3	15%	32%
0708.90.00	3	15%	32%
0708.10.00	4	Free	10%
0708.20.00	4	Free	10%

0708.90.00	4	Free	10%
0709.20.00	3	15%	32%
0709.30.00	3	15%	32%
0709.40.00	3	15%	32%
0709.51.00	3	15%	32%
0709.59.00	3	15%	32%
0709.20.00	4	Free	10%
0709.30.00	4	Free	10%
0709.40.00	4	Free	10%
0709.51.00	4	Free	10%
0709.59.00	4	Free	10%
0709.60.00	4	Free	10%
0709.70.00	3	15%	32%
0709.70.00	4	Free	10%
0709.90.00	3	15%	32%
0709.90.00	4	Free	10%
1704.10.00	4	Free	15%
1704.90.00	4	Free	15%
1806.20.10	4	Free	15%
1806.20.90	4	Free	15%
1806.31.00	4	Free	15%
1806.32.00	4	Free	15%
1806.90.10	4	Free	15%
1806.90.90	4	Free	15%
1904.10.00	4	Free	15%
1904.20.00	4	Free	15%
1904.30.00	4	Free	15%
1904.90.00	4	Free	15%
1905.31.00	4	Free	15%
1905.32.10	4	Free	15%
1905.32.90	4	Free	15%
1905.90.10	4	Free	15%
1905.90.90	4	Free	15%
2004.10.00	4	Free	15%
2005.20.00	4	Free	15%
2009.11.00	3	15%	32%
2009.12.00	3	15%	32%
2009.19.00	3	15%	32%
2009.21.00	3	15%	32%
2009.29.00	3	15%	32%
2009.31.00	3	15%	32%
2009.39.00	3	15%	32%
2009.41.00	3	15%	32%
2009.49.00	3	15%	32%
2009.50.00	3	15%	32%

2009.61.00	3	15%	32%
2009.69.00	3	15%	32%
2009.71.00	3	15%	32%
2009.79.00	3	15%	32%
2009.80.00	3	15%	32%
2009.90.00	3	15%	32%
2106.90.32	3	\$44.56 per litre	\$45.90 per litre
2106.90.39	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2201.10.00	4	10%	15%
2201.90.00	4	10%	15%
2202.10.00	4	10%	15%
2202.90.00	4	10%	15%
2203.00.10	3	\$2.10 per litre	\$2.16 per litre
2203.00.90	3	\$2.84 per litre	\$2.93 per litre
2204.10.90	3	\$4.44 per litre	\$4.57 per litre
2204.21.90	3	\$3.93 per litre	\$4.05 per litre
2204.29.90	3	\$3.93 per litre	\$4.05 per litre
2205.10.90	3	\$3.93 per litre	\$4.05 per litre
2205.90.90	3	\$3.93 per litre	\$4.05 per litre
2206.00.19	3	\$2.72 per litre	\$2.80 per litre
2206.00.22	3	\$2.72 per litre	\$2.80 per litre
2206.00.29	3	\$4.34 per litre	\$4.47 per litre
2206.00.92	3	\$2.72 per litre	\$2.80 per litre
2206.00.99	3	\$3.93 per litre	\$4.05 per litre
2207.10.00	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2207.20.10	3	\$44.56 per litre	\$45.90 per litre
2207.20.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.20.10	3	\$1.76 per litre	\$1.81 per litre
2208.20.20	3	\$44.56 per litre	\$45.90 per litre
2208.20.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.30.10	3	\$1.76 per litre	\$1.81 per litre
2208.30.20	3	\$44.56 per litre	\$45.90 per litre
2208.30.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.40.10	3	\$1.76 per litre	\$1.81 per litre
2208.40.20	3	\$44.56 per litre	\$45.90 per litre
2208.40.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.50.10	3	\$1.76 per litre	\$1.81 per litre
2208.50.20	3	\$44.56 per litre	\$45.90 per litre
2208.50.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol

		alcohol	alcohol
2208.60.10	3	\$1.76 per litre	\$1.81 per litre
2208.60.20	3	\$44.56 per litre	\$45.90 per litre
2208.60.90	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.70.11	3	\$1.76 per litre	\$1.81 per litre
2208.70.12	3	\$44.56 per litre	\$45.90 per litre
2208.70.19	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.70.21	3	\$1.76 per litre	\$1.81 per litre
2208.70.22	3	\$44.56 per litre	\$45.90 per litre
2208.70.29	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.90.11	3	\$1.76 per litre	\$1.81 per litre
2208.90.19	3	\$1.76 per litre	\$1.81 per litre
2208.90.21	3	\$44.56 per litre	\$45.90 per litre
2208.90.29	3	\$44.56 per litre	\$45.90 per litre
2208.90.91	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2208.90.99	3	\$78.03 per litre of alcohol	\$80.37 per litre of alcohol
2401.10.00	3	\$136.71 per kg	\$140.81 per kg
2401.20.00	3	\$136.71 per kg	\$140.81 per kg
2401.30.00	3	\$136.71 per kg	\$140.81 per kg
2402.10.00	3	\$88.01 per kg	\$90.65 per kg
2402.20.00	3	\$144.93 per kg or 1000 cigarettes, whichever is the greater	\$149.28 per kg or 1000 cigarettes, whichever is the greater
2402.90.10	3	\$88.01 per kg	\$90.65 per kg
2402.90.90	3	\$144.93 per kg or 1000 cigarettes, whichever is the greater	\$149.28 per kg or 1000 cigarettes, whichever is the greater
2403.10.00	3	\$88.01 per kg	\$90.65 per kg
2403.91.00	3	\$88.01 per kg	\$90.65 per kg
2403.99.90	3	\$88.01 per kg	\$90.65 per kg
3917.21.90	3	15%	32%
3917.22.90	3	15%	32%
3917.23.90	3	15%	32%
3917.29.90	3	15%	32%
3917.31.90	3	15%	32%
8426.11.90	3	32%	15%
8426.12.90	3	32%	15%
8426.19.90	3	32%	15%

8426.20.90	3	32%	15%
8426.30.90	3	32%	15%
8426.41.90	3	32%	15%
8426.49.90	3	32%	15%
8426.91.90	3	32%	15%
8426.99.90	3	32%	15%
8427.10.90	3	32%	15%
8427.20.90	3	32%	15%
8427.90.90	3	32%	15%
8429.11.90	3	32%	15%
8429.19.90	3	32%	15%
8429.20.90	3	32%	15%
8429.30.90	3	32%	15%
8429.40.90	3	32%	15%
8429.51.90	3	32%	15%
8429.52.90	3	32%	15%
8429.59.90	3	32%	15%
8430.10.90	3	32%	15%
8430.20.90	3	32%	15%
8430.31.90	3	32%	15%
8430.39.90	3	32%	15%
8430.41.90	3	32%	15%
8430.49.90	3	32%	15%
8430.50.90	3	32%	15%
8430.61.90	3	32%	15%
8430.69.90	3	32%	15%
8539.21.00	4	Free	15%
8539.22.00	4	Free	15%
8539.29.00	4	Free	15%
8539.31.00	4	Free	15%
8539.32.00	4	Free	15%
8544.49.00	3	15%	32%
8544.60.00	3	15%	32%
8703.32.40	3	32%	15%
8703.32.60	3	32%	15%
9613.10.00	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9613.20.00	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9613.80.10	3	\$1.00 each or 15% whichever is the greater	\$5.00 each or 15% whichever is the greater
9908.00.10	2	\$44.56 per litre	\$45.90 per litre

(b) by deleting tariff item No. 6813.89.00 and substituting it with 6813.89.

(c) by deleting tariff item 8703.10.00 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)
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10	--- Solar powered golf cars	Free	Free	12.5%	Free	781.203	u
8703.10.20	--- Other golf cars	5%	Free	12.5%	Free	781.207	u
8703.10.90	--- Other	32%	Free	12.5%	Free	781.209	u

(d) by deleting tariff items 8703.23.10, 8703.23.20, 8703.23.30, 8703.23.40, 8703.23.50, 8703.23.60 and 8703.23.90 and substitute 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)
	--- Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc						
8703.23.11	---- Ambulances	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.231	u
8703.23.12	---- New motor caravans	32%	15%	12.5%	Free	781.232	u
8703.23.13	---- Used or reconditioned motor caravans	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.233	u
8703.23.14	---- New passenger motor cars and racing cars	15%	15%	12.5%	Free	781.234	u
8703.23.15	---- Used or reconditioned passenger motor cars and racing cars	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.235	u
8703.23.16	---- New other passenger motor vehicles	15%	15%	12.5%	Free	781.236	u

8703.23.19	--- Used or reconditioned other passenger motor vehicles  --- Of a cylinder capacity exceeding 2500cc but not exceeding 3000cc	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.237	u
8703.23.21	---- Ambulances	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.238	u
8703.23.22	---- New motor caravans	32%	15%	12.5%	Free	781.239	u
8703.23.23	---- Used or reconditioned motor caravans	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.241	u
8703.23.24	---- New passenger motor cars and racing cars	32%	15%	12.5%	Free	781.242	u
8703.23.25	---- Used or reconditioned passenger motor cars and racing cars	32% of \$9150 per unit whichever is the greater	15%	12.5%	Free	781.243	u
8703.23.26	---- New other passenger motor vehicles	32%	15%	12.5%	Free	781.244	u
8703.23.29	---- Used or reconditioned other passenger vehicles	32% or \$9150 per unit whichever is the greater	15%	12.5%	Free	781.249	u

(d) by deleting tariff item 9603.90.00 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)
9603.90	- Other						
9603.90.10	--- Mops	32%	Free	12.5%	Free	899.727	u
9603.90.90	--- Other	5%	Free	12.5%	Free	899.729	u

***Part II of Schedule 2 Amended***

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

(a) by adding the following Note 5 after Note 4:

“5. Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses”;

(b) by deleting paragraph “(iv)” in column 2 of concession code 124;

(c) by inserting the following new item after item no. (iii) in concession code 124:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
124	(iv) Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free

(d) by inserting the following new item after item no. (vi) in concession code 124:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
124	(vii) Disposable gas lighter blanks for filling gas	15%	Free	12.5%

**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 expression “at the time of importation or at the time of clearance from bonded warehouses” after the word “claimed” in condition (a) of Note 3;
- (b) by deleting the expression “\$400.00” in column 3 of concession code 218 (ix) and substituting it with “\$1000.00”;
- (c) by deleting the expression “234” and substituting it with “240” in Note 9;
- (d) by deleting the expression “water-jet ski” under concession code 235 (ii);
- (e) by adding the following new concession code after concession code 239:

<b>Code</b>	<b>Persons or Bodies</b>	<b>Goods</b>	<b>Fiscal</b>	<b>Excise</b>	<b>Vat</b>	<b>Conditions</b>	<b>Certificate to be signed by</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
240	Companies approved under Duty Suspension Scheme	New plant and machinery	Free	Free	12.5%	(a) That the goods are directly used in the manufacture of goods approved under Duty Suspension Scheme (DSS)  (b) 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

**Dated this 26<sup>th</sup> day of November 2010**

.....  
**RATU EPELI NAILATIKAU**  
**President of the Republic of Fiji and Commander in Chief**  
**of the Republic of Military Forces**

**GOVERNMENT OF FIJI**

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**CUSTOMS TARIFF (BUDGET AMENDMENT) DECREE 2010**

**(DECREE NO. OF 2010)**

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.4) Decree 2010 and comes into force on 1<sup>st</sup> January 2011.

***Part I of Schedule 2 amended***

2. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended by deleting the expression “12.5%” in column 5 for all tariff items attracting this rate in Part I of the tariff and substituting it with the expression 15%.

***Part II of Schedule 2 amended***

3. Part II of Schedule 2 to the Customs Tariff Act 1986 is amended by deleting the expression “12.5%” in column 3 of all concession codes attracting this rate and substituting it with the expression “15%”.

***Part III of Schedule 2 amended***

4. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended by deleting the expression “12.5” in column 5 of all concession codes attracting this rate and substituting it with the expression “15%”.

**Dated this 26<sup>th</sup> day of November 2010**

.....  
**RATU EPELI NAILATIKAU**  
**President of the Republic of**  
**Fiji and Commander in Chief of**  
**the Republic of Military Forces**

**GOVERNMENT OF FIJI**

---

**CUSTOMS EXCISE (BUDGET AMENDMENT) DECREE 2010  
(DECREE NO. OF 2010)**

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 EXCISE ACT 1986**

***Short title and commencement***

1. This Decree may be cited as the Excise Act (Amendment) Decree 2010 and comes into force on 26<sup>th</sup> November 2010.

***Schedule 2 amended***

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

- (a) substituting the expression “140.81 cents” for the expression “136.71 cents” in column 3 of Item No. 1.01;
- (b) substituting the expression “93.86 cents” for the expression “91.13 cents” in column 3 of Item No. 1.02;
- (c) substituting the expression “140.81 cents” for the expression “136.71 cents” and the expression “93.86 cents” for the expression “91.13 cents” in column 3 of Item No. 1.03;
- (d) substituting the expression “\$81.13” for the expression “\$78.77” in column 3 of Item No. 2.01;
- (e) substituting the expression “\$47.66” for the expression “\$46.27” in column 3 of Item No. 2.02;
- (f) substituting the expression “\$81.13” for the expression “\$78.77” and the expression “\$47.66” for the expression “\$46.27” in column 3 of Item No. 2.03;
- (g) substituting the expression “\$1.39” for the expression “\$1.35” in column 3 of Item No. 3.01;
- (h) substituting the expression “\$1.62” for the expression “\$1.57” in column 3 of Item No. 3.02;

- (i) substituting the expression “\$53.49” for the expression “\$51.93” in column 3 of Item No.4.01;
- (j) substituting the expression “\$30.54” for the expression “\$29.65” in column 3 of Item No. 4.03;
- (k) substituting the expression “\$53.49” for the expression “\$51.93” in column 3 of Item No. 4.04;
- (l) substituting the expression “\$1.00” for the expression “\$0.97” in column 3 of Item No. 4.05;
- (m) substituting the expression “\$2.46” for the expression “\$2.39 in column 3 of Item No. 5.01;
- (n) substituting the expression “\$2.16” for the expression “\$2.10” in column 3 of Item No. 5.02;
- (o) substituting the expression “\$2.46” for the expression “\$2.39” in column 3 of Item No. 5.03; and
- (p) substituting the expression “\$2.16” for the expression “\$2.10” in column 3 of Item No. 5.04.

**GIVEN UNDER MY HAND this 26<sup>th</sup> day of November 2010**

.....  
**RATU EPELI NAILATIKAU**  
**President of the republic of Fiji and Commander in Chief**  
**of the Republic of Military Forces**

[LEGAL NOTICE NO. ]

**CUSTOMS ACT 1986**

**CUSTOMS (BUDGET AMENDMENT) REGULATIONS 2010**

In exercise of the powers conferred on me by section 191 of the Customs Act 1986, I make these Regulations –

*Citation and commencement*

1. (1) These Regulations may be cited as the Customs (Budget Amendment) Regulations 2010 and comes into force on 26<sup>th</sup> November 2010.

(2) The Customs Regulation shall be referred to as “Principal Regulation”.

*Regulation 8 amended*

2. Regulation 8 of the Principal Regulation is amended in paragraph (b) sub-paragraph (ii) by deleting “\$200 per aircraft” and substituting “\$400.00 per commercial aircraft admitted under code 217 and \$1500 each for all other aircraft”.

*Regulation 101 amended*

3. Regulation 101 of the Principal Regulation is amended in sub-regulation (1) – (a) by deleting “3” and substituting “12”; (b) deleting “not exceeding 12 months” and substituting “approved by the Comptroller”.

*Regulation 107 amended*

4. Regulation 107 of the Principal Regulation is amended by adding new sub-regulations (4) and (5) after sub-regulation (3).

“(4) It is mandatory where goods sold to a person who is a concessionaire, the seller of the goods shall provide a copy of paid customs warrant in relation to goods which is a subject matter of purchase under concession to the buyer who is a concessionaire.”

“(5) A person who fails to comply with provisions of sub-regulation (4) is guilty of offence and liable to a fine not exceeding \$10,000.”

**Made at Suva this 26<sup>th</sup> day of November 2010.**

**J. V. BAINIMARAMA**  
**Prime Minister, Minister for**  
**Finance and National Planning and**  
**Sugar, Public Service, Peoples'**  
**Charter for Change and**  
**Information.**

[LEGAL NOTICE NO. ]

CUSTOMS ACT 1986

CUSTOMS (PROHIBITED IMPORTS AND EXPORTS) (BUDGET AMENDMENT)  
(No. 2) REGULATIONS 2010

In exercise of the powers conferred on me by section 64 of the Customs Act 1986 I make these Regulations.

*Citation and commencement*

1. These Regulations may be cited as the Customs (Prohibited Imports and Exports) (Amendment) (No. 2) Regulations 2010 and come into force on 26<sup>th</sup> November 2010.

*Schedule 3 amended*

2. Schedule 3 of The Customs (Prohibited Imports and Exports) Regulations 1986 is amended by deleting Item No. 5 and substituting the following –

“5.(a) Used or reconditioned road tractors; motor vehicles for the transport of persons; motor cars and other motor vehicles, principally designed for the transport of persons including station wagons and racing cars; motor vehicles for the transport of goods; dual-purpose motor vehicles; vehicle chassis; vehicle chassis fitted with engines which are less than five years of their year of manufacture. The vehicles subject to licence are classified under tariff items:

8701.20.90;	8701.30.90;	8701.90.90;	8702.10.21;	8702.10.22;
8702.10.29;	8702.90.91;	8702.90.92;	8702.90.99;	8703.21.10;
8703.21.30;	8703.21.50;	8703.21.90;	8703.22.10;	8703.22.30;
8703.22.50;	8703.22.90;	8703.23.11;	8703.23.13;	8703.23.15;
8703.23.19;	8703.23.21;	8703.23.23;	8703.23.25;	8703.23.29;
8703.24.10;	8703.24.30;	8703.24.50;	8703.24.90;	8703.31.10;
8703.31.30;	8703.31.50;	8703.31.90;	8703.32.10;	8703.32.30;
8703.32.50;	8703.32.90;	8703.33.11;	8703.33.13;	8703.33.15;
8703.33.19;	8703.33.21;	8703.33.23;	8703.33.25;	8703.33.29;
8704.10.90;	8704.21.12;	8704.21.19;	8704.21.32;	8704.21.34;
8704.21.36;	8704.21.38;	8704.21.41;	8704.21.43;	8704.21.45;
8704.21.49;	8704.21.52;	8704.21.54;	8704.21.56;	8704.21.58;
8704.21.61;	8704.21.63;	8704.21.65;	8704.21.69;	8704.21.72;
8704.21.79;	8704.21.99;	8704.22.13;	8704.22.19;	8704.22.30;
8704.22.99;	8704.23.20;	8704.23.40;	8704.23.99;	8704.31.12;

8704.31.19;	8704.31.32;	8704.31.34;	8704.31.36;	8704.31.38;
8704.31.41;	8704.31.43;	8704.31.45;	8704.31.49;	8704.31.52;
8704.31.54;	8704.31.56;	8704.31.58;	8704.31.61;	8704.31.63;
8704.31.65;	8704.31.69;	8704.31.72;	8704.31.79;	8704.31.99;
8704.32.12;	8704.32.19;	8704.32.30;	8704.32.50;	8704.32.90;
8704.90.90;	8706.00.20;	8706.00.99;		

of Schedule 2 to the Customs Tariff Act.”

- “5. (b) Used or reconditioned Special Purpose vehicles that perform certain non-transport function consuming any type of fuel and Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar road tractors; motor vehicles for the transport of persons; motor cars and other motor vehicles, principally designed for the transport of persons including station wagons and racing cars; motor vehicles for the transport of goods; dual-purpose motor vehicles; vehicle chassis; vehicle chassis fitted with engines which are less than eight years of their year of manufacture. The vehicles subject to licence are classified under tariff items:

8701.20.90;	8701.30.90;	8701.90.90;	8702.10.21;	8702.10.22;
8702.10.29;	8702.90.91;	8702.90.92;	8702.90.99;	8703.21.10;
8703.21.30;	8703.21.50;	8703.21.90;	8703.22.10;	8703.22.30;
8703.22.50;	8703.22.90;	8703.23.11;	8703.23.13;	8703.23.15;
8703.23.19;	8703.23.21;	8703.23.23;	8703.23.25;	8703.23.29;
8703.24.10;	8703.24.30;	8703.24.50;	8703.24.90;	8703.31.10;
8703.31.30;	8703.31.50;	8703.31.90;	8703.32.10;	8703.32.30;
8703.32.50;	8703.32.90;	8703.33.11;	8703.33.13;	8703.33.15;
8703.33.19;	8703.33.21;	8703.33.23;	8703.33.25;	8703.33.29;
8704.10.90;	8704.21.12;	8704.21.19;	8704.21.32;	8704.21.34;
8704.21.36;	8704.21.38;	8704.21.41;	8704.21.43;	8704.21.45;
8704.21.49;	8704.21.52;	8704.21.54;	8704.21.56;	8704.21.58;
8704.21.61;	8704.21.63;	8704.21.65;	8704.21.69;	8704.21.72;
8704.21.79;	8704.21.99;	8704.22.13;	8704.22.19;	8704.22.30;
8704.22.99;	8704.23.20;	8704.23.40;	8704.23.99;	8704.31.12;
8704.31.19;	8704.31.32;	8704.31.34;	8704.31.36;	8704.31.38;
8704.31.41;	8704.31.43;	8704.31.45;	8704.31.49;	8704.31.52;
8704.31.54;	8704.31.56;	8704.31.58;	8704.31.61;	8704.31.63;
8704.31.65;	8704.31.69;	8704.31.72;	8704.31.79;	8704.31.99;
8704.32.12;	8704.32.19;	8704.32.30;	8704.32.50;	8704.32.90;
8704.90.90;	8705.10.90;	8705.20.90;	8705.30.90;	8705.40.90;
8705.90.20;	8705.90.99;	8706.00.20;	8706.00.99;	

of Schedule 2 to the Customs Tariff Act.”

Made at Suva this 26<sup>th</sup> day of November 2010.

J. V. BAINIMARAMA  
Prime Minister of Fiji & Minister for  
Finance, National Planning, Public  
Service, People's Charter for Change  
& Progress, Information, Sugar Industry,  
Indigenous & Multi Ethnic Affairs &  
Provincial Development.