



**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY  
PUBLIC CIRCULAR NO. 7 OF 2008**

**REVENUE MEASURES INTRODUCED IN THE 2009 BUDGET ADDRESS**

1. The Fiji Islands Customs Service measures introduced in 2009 Budget Address are contained in Promulgation amending the Customs Tariff Act 1986 which is 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 20<sup>th</sup> November, 2008.
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 20<sup>th</sup> November, 2008.
4. The importation of Trailers falling under Heading 8716 of the Customs Tariff Schedule was brought under import licence control last year. The government had the intention to restrict and control the importation of used motor vehicles and similar machineries only. It has been established that there is no merit in restricting the importation of trailers and as such the licensing requirement for importation of this commodity has now been uplifted. Furthermore the age criteria to import used or reconditioned motor vehicles has been increased from six (6) years to eight (8) years.
5. The local manufacturers of Rigid P.V.C. pipes and Galvanized purlins currently do not manufacture the following specification of the product:
  - (a) MPVC Series 2
  - (b) Large diameter pipes 300mm – 600mm series
  - (c) Galvanized purlins 300mm – 400mmThese items are imported for use in big projects particularly in construction of large infrastructures and currently these goods attracts protective rate in the tariff which is not justifiable. Therefore new provision has been created in concession code 124 for these commodities to be allowed clearance under lower rate of duty.
6. In order to boost yacht industry and tourism sector, the provision under concession code 228 in Part 3 of the tariff pertaining to the period of remaining in Fiji for the ship or aircraft for pleasure cruising has been increased from nine (9) months to eighteen (18) months. There shall be no extension of time limit as the provision under the code has been abolished.

Furthermore, the proviso paragraph under the code that in order to become eligible for concession, the ship or aircraft must not re – enter Fiji for a period of not less than 9 months has been revoked.

7. Changes in the Customs tariff rates as announced in the 2009 Budget Address maybe summarized as follows:

**A. IMPORTED GOODS**

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

- (1) *The 27% fiscal duty is increased by 5% from 27% to 32% in all tariff items attracting this rate in Part I of the Tariff Schedule except for the following tariff items:*

1902.11.00  
1902.19.00  
1902.20.00  
1902.30.00  
1902.40.00  
1905.31.00  
1905.90.10  
8705.40.90  
8705.90.20  
9908.00.20

- (2) *Meat and edible offal of chicken*  
by 17%  
from 15% to 32%

- (3) *Automotive diesel oil*  
by 9cents per litre  
from 9cents to 18cents per litre

- (4) *Motor spirits*  
by 10cents per litre  
from 34cents to 44cents per litre

- (5) *Multi wick stoves for kerosene and parts of the stoves*  
by 27%  
from 5% to 32%

- (6) *Telephones for cellular networks or for other wireless network*  
by 17%  
from 15% to 32%

- (7) *Light bulbs falling under Heading 85.39*  
by 27%  
from 5% to 32%
- (8) *Motor vehicles specially designed for travelling on snow, golf cars and similar vehicles*  
by 17%  
from 15% to 32%

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

- (1) *Used or reconditioned concrete mixer lorries, the specific portion of the alternate rate of duty*  
by \$10,441 per unit  
from \$16,498 per unit to \$6,057 per unit
- (2) *Used lorries fitted with ladders or elevator platforms, the specific portion of the alternate rate of duty*  
by \$49,286 per unit  
from \$57,921 per unit to \$8,635 per unit

**C. Removal of Alternate Rate of Duty as follows:**

- (1) *Pasta*  
The alternate rate of 27% or \$1.50 per kg whichever is the greater is removed and replaced with 32% advelorem
- (2) *Biscuits*  
The alternate rate of 27% or \$1.48 per kg whichever is the greater is removed and replaced with 32% advelorem

**D. Reduction in Import Excise Duty as follows:**

- (1) *Lifting machineries and work trucks falling under Heading 8426*
- Used by 15%  
from 15% to free
- (2) *Forklift trucks and other trucks fitted with lifting devices falling under Heading 8427*
- Used by 15%  
from 15% to free

**(3) Graders, bulldozers, angle dozers, etc falling under Heading 8429**

- Used by 15%  
from 15% to free

**(4) Leveling, scrapping, compacting, extracting or boring machineries, etc falling under Heading 8430**

- Used by 15%  
from 15% to free

**(5) Tractor (Prime movers) falling under Heading 8701**

- by 15%  
from 15% to free

**(6) Special purpose motor vehicles falling under Heading 8705**

- by 15%  
from 15% to free

**(7) Trailers and semi trailers falling under Heading 8716**

- by 15%  
from 15% to free

**E. Increase in Export Duty as follows:**

**(1) Fish – fresh, chilled or frozen**

- by 3%  
from free to 3%

**(2) Timber**

- by 3%  
from free to 3%

**F. AMENDMENTS OF TECHNICAL NATURE ARE AS FOLLOWS:**

**(1) by deleting the following tariff items from the Tariff Schedule:**

- 1104.21.00
- 1402.00.00
- 1403.00.00

**(2) by deleting the expression “1.12.5%” appearing in the description column 2 of the following tariff items and substituting it with the expression “1.15%”:**

- 2204.10.10
- 2204.21.10
- 2204.29.10
- 2205.10.10
- 2205.90.10
- 2206.00.11
- 2206.00.19

2206.00.21  
2206.00.22  
2206.00.91  
2206.00.92

3. Parts II of Schedule 2 to the Customs Tariff Schedule is amended as follows:-

- (a) by deleting the expression “3%” in column 3 of concession code 117 (ii) and substituting it with the expression “5%”;
- (b) by deleting the expression “4cents per litre” in column 3 of concession code 117 (iii) and substituting it with the expression “8cents per litre”;
- (c) by deleting the expression “3%” in column 3 of concession code 123 and substituting it with the expression “5%”;
- (d) by inserting the following items after item (iv) in concession code 124:

Code (1)	Description (2)	Fiscal (3)	Excise (4)	Vat (5)
124	(v) Galvanized purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%
	(vi) Rigid P.V.C. pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%

- (e) by deleting the expression “17cents per litre” in column 3 of concession code 127 and substituting it with the expression “27cents per litre”.

4. Parts III of Schedule 2 of the Customs Tariff Schedule is amended as follows:-

- (a) by inserting the expression “responsible for Civil Aviation” after the word “Minister” in column 2 of concession code 217;
- (b) by deleting “nine (9) months” in column 7 of paragraph (a) of concession code 228 and substituting it with “eighteen (18) months”;
- (c) by deleting the following proviso paragraph to paragraph (a), (b) and (c) in column 7 of concession code 228  
“Provided the ship or aircraft was not previously

admitted in Fiji under this Code 228 paragraphs (a), (b) and (c), and if so, the ship or aircraft must not re-enter Fiji for a period of not less than 9 months”;

- (d) by deleting paragraph (ii) in column 3 of concession code 235 and substituting it with the following:  
“ii Specialized water sports equipment (e.g. water jet-ski, water bike and other similar goods as the Comptroller may approve which are not manufactured and available in Fiji”;
- (e) by deleting the expression “3%” in column 4 of concession code 236(iii) and substituting it with the expression “5%”;
- (f) by deleting the expression “Cable and wireless or any other similar organizations approved by the Minister” in column 2 of concession code 237 and substituting it with the expression “Approved companies for International cable laying and maintenance”.

#### **5.0 Queries and Clarifications**

- 5.1 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 Acting General Manager Revenue Collection and Manager Tariff and Trade, Customs House, Suva.



**[Jitoko Tikolevu]  
Chief Executive Officer**

**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY**

**21st November 2008**

**INTERIM GOVERNMENT OF THE REPUBLIC OF FIJI ISLANDS**  
**CUSTOMS TARIFF ACT (AMENDMENT) (No. 6) PROMULGATION 2008**

(Promulgation No. of 2008)

**IN EXERCISE** of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation –

**TO AMEND THE CUSTOMS TARIFF ACT 1986**

*Short title and commencement*

1. This Promulgation may be cited as the Customs Tariff Act (Amendment) (No. 6) Promulgation 2008 and comes into force on 21st November 2008.

*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 expression “27%” in column 3 for all tariff items attracting this rate in Part I of the tariff schedule (except for tariff items specified below) and substituting it with the expression “32%” :
- 1902.11.00  
1902.19.00  
1902.20.00  
1902.30.00  
1902.40.00  
1905.31.00  
1905.90.10  
8705.40.90  
8705.90.20  
9908.00.20
- (b) by deleting the fiscal duty rate in column 3 and substituting it with the new fiscal duty rate for the tariff items specified below:

<b>Tariff Item</b>	<b>Column</b>	<b>Delete</b>	<b>Substitute</b>
0207.11.00	3	15%	32%
0207.12.00	3	15%	32%
0207.13.00	3	15%	32%
0207.14.00	3	15%	32%
1902.11.00	3	27% or \$1.50 per kg whichever is the	32%

		greater	
1902.19.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.20.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.30.00	3	27% or \$1.50 per kg whichever is the greater	32%
1902.40.00	3	27% or \$1.50 per kg whichever is the greater	32%
1905.31.00	3	27% or \$1.48 per kg whichever is the greater	32%
1905.90.10	3	27% or \$1.48 per kg whichever is the greater	32%
2707.10.00	3	34cents per litre	44cents per litre
2707.20.00	3	34cents per litre	44cents per litre
2707.30.00	3	34cents per litre	44cents per litre
2707.50.10	3	34cents per litre	44cents per litre
2710.11.11	3	34cents per litre	44cents per litre
2710.11.12	3	34cents per litre	44cents per litre
2710.11.13	3	34cents per litre	44cents per litre
2710.11.19	3	34cents per litre	44cents per litre
2710.11.31	3	9cents per litre	18cents per litre
2710.11.32	3	9cents per litre	18cents per litre
2902.20.00	3	34cents per litre	44cents per litre
2902.30.00	3	34cents per litre	44cents per litre
2902.41.00	3	34cents per litre	44cents per litre
2902.42.00	3	34cents per litre	44cents per litre
2902.43.00	3	34cents per litre	44cents per litre
2902.44.00	3	34cents per litre	44cents per litre
2905.11.00	3	34cents per litre	44cents per litre
8517.12.00	3	15%	32%
8539.21.00	3	5%	32%
8539.22.00	3	5%	32%
8539.29.00	3	5%	32%
8539.31.00	3	5%	32%
8539.32.00	3	5%	32%
8703.10.00	3	15%	32%
8705.40.90	3	27% or \$16,498 per unit whichever	32% \$6,057 per unit whichever

		is the greater	is the greater
8705.90.20	3	27% or \$57,921 per unit whichever is the greater	32% or \$8,635 per unit whichever is the greater

(c) by deleting the import excise duty rate in column 4 and substituting it with the new import excise duty rate for the tariff items specified below:

Tariff Item	Column	Delete	Substitute
8426.11.90	4	15%	Free
8426.12.90	4	15%	Free
8426.19.90	4	15%	Free
8426.20.90	4	15%	Free
8426.30.90	4	15%	Free
8426.41.90	4	15%	Free
8426.49.90	4	15%	Free
8426.91.90	4	15%	Free
8426.99.90	4	15%	Free
8427.10.90	4	15%	Free
8427.20.90	4	15%	Free
8427.90.90	4	15%	Free
8429.11.90	4	15%	Free
8429.19.90	4	15%	Free
8429.20.90	4	15%	Free
8429.30.90	4	15%	Free
8429.40.90	4	15%	Free
8429.51.90	4	15%	Free
8429.52.90	4	15%	Free
8429.59.90	4	15%	Free
8430.10.90	4	15%	Free
8430.20.90	4	15%	Free
8430.31.90	4	15%	Free
8430.39.90	4	15%	Free
8430.41.90	4	15%	Free
8430.49.90	4	15%	Free
8430.50.90	4	15%	Free
8430.61.90	4	15%	Free
8430.69.90	4	15%	Free
8701.20.10	4	15%	Free
8701.20.90	4	15%	Free
8701.30.10	4	15%	Free
8701.30.90	4	15%	Free
8701.90.20	4	15%	Free
8701.90.90	4	15%	Free

8705.10.10	4	15%	Free
8705.10.90	4	15%	Free
8705.20.10	4	15%	Free
8705.20.90	4	15%	Free
8705.30.10	4	15%	Free
8705.30.90	4	15%	Free
8705.40.10	4	15%	Free
8705.40.90	4	15%	Free
8705.90.10	4	15%	Free
8705.90.20	4	15%	Free
8705.90.91	4	15%	Free
8705.90.99	4	15%	Free
8716.10.10	4	15%	Free
8716.10.90	4	15%	Free
8716.20.10	4	15%	Free
8716.20.90	4	15%	Free
8716.31.10	4	15%	Free
8716.31.90	4	15%	Free
8716.39.10	4	15%	Free
8716.39.90	4	15%	Free
8716.40.10	4	15%	Free
8716.40.90	4	15%	Free

(d) by deleting Export duty rate in column 6 and substituting with the new duty rate for the tariff items specified below:

Tariff Item	Column	Delete	Substitute
0302.11.00	6	Free	3%
0302.12.00	6	Free	3%
0302.19.00	6	Free	3%
0302.21.00	6	Free	3%
0302.22.00	6	Free	3%
0302.23.00	6	Free	3%
0302.29.00	6	Free	3%
0302.31.00	6	Free	3%
0302.32.00	6	Free	3%
0302.33.00	6	Free	3%
0302.34.00	6	Free	3%
0302.35.00	6	Free	3%
0302.36.00	6	Free	3%
0302.39.00	6	Free	3%
0302.40.00	6	Free	3%
0302.50.00	6	Free	3%
0302.61.00	6	Free	3%
0302.62.00	6	Free	3%

0302.63.00	6	Free	3%
0302.64.00	6	Free	3%
0302.65.00	6	Free	3%
0302.66.00	6	Free	3%
0302.67.00	6	Free	3%
0302.68.00	6	Free	3%
0302.69.00	6	Free	3%
0303.11.00	6	Free	3%
0303.19.00	6	Free	3%
0303.21.00	6	Free	3%
0303.22.00	6	Free	3%
0303.29.00	6	Free	3%
0303.31.00	6	Free	3%
0303.32.00	6	Free	3%
0303.33.00	6	Free	3%
0303.39.00	6	Free	3%
0303.41.00	6	Free	3%
0303.42.00	6	Free	3%
0303.43.00	6	Free	3%
0303.44.00	6	Free	3%
0303.45.00	6	Free	3%
0303.46.00	6	Free	3%
0303.49.00	6	Free	3%
0303.51.00	6	Free	3%
0303.52.00	6	Free	3%
0303.61.00	6	Free	3%
0303.62.00	6	Free	3%
0303.71.00	6	Free	3%
0303.72.00	6	Free	3%
0303.73.00	6	Free	3%
0303.74.00	6	Free	3%
0303.75.00	6	Free	3%
0303.76.00	6	Free	3%
0303.77.00	6	Free	3%
0303.78.00	6	Free	3%
0303.79.00	6	Free	3%
4403.10.00	6	Free	3%
4403.20.11	6	Free	3%
4403.20.12	6	Free	3%
4403.20.19	6	Free	3%
4403.41.00	6	Free	3%
4403.49.00	6	Free	3%
4403.91.00	6	Free	3%
4403.92.00	6	Free	3%
4403.99.11	6	Free	3%

4403.99.12	6	Free	3%
4403.99.13	6	Free	3%
4403.99.19	6	Free	3%
4403.99.90	6	Free	3%
4407.10.11	6	Free	3%
4407.10.19	6	Free	3%
4407.10.21	6	Free	3%
4407.10.29	6	Free	3%
4407.21.00	6	Free	3%
4407.22.00	6	Free	3%
4407.25.00	6	Free	3%
4407.26.00	6	Free	3%
4407.27.00	6	Free	3%
4407.28.00	6	Free	3%
4407.29.00	6	Free	3%
4407.91.00	6	Free	3%
4407.92.00	6	Free	3%
4407.93.00	6	Free	3%
4407.94.00	6	Free	3%
4407.95.00	6	Free	3%
4407.99.11	6	Free	3%
4407.99.12	6	Free	3%
4407.99.19	6	Free	3%
4407.99.21	6	Free	3%
4407.99.22	6	Free	3%
4407.99.29	6	Free	3%
4407.99.90	6	Free	3%

(e) by deleting tariff items 7321.12.00 and 7321.90.00 and substituting the following tariff items:-

<u>Item No.</u> (1)	<u>Description</u> (2)	<u>Fiscal</u> (3)	<u>Import Excise</u> (4)	<u>Import Vat</u> (5)	<u>Export Duty</u> (6)	<u>Statistical Code</u> (7)	<u>Unit</u> (8)
7321.12	-- For liquid fuel						
7321.12.10	--- Multi wick stoves for kerosene	32%	Free	12.5%	Free	697.313	u
7321.12.90	--- Other	5%	Free	12.5%	Free	697.314	u
7321.90	-- Parts						
7321.90.10	--- Parts for multi wick stove for kerosene	32%	Free	12.5%	Free	697.323	u
7321.90.90	--- Other	5%	Free	12.5%	Free	697.339	u

(f) by deleting the following tariff items from the Tariff Schedule:

1104.21.00  
1402.00.00  
1403.00.00

(g) by deleting the expression "1.12.5%" appearing in the description column 2 of the following tariff items and substituting it with the expression "1.15%":

2204.10.10  
2204.21.10  
2204.29.10  
2205.10.10  
2205.90.10  
2206.00.11  
2206.00.19  
2206.00.21  
2206.00.22  
2206.00.91  
2206.00.92

(h) by deleting the expression "27%" in Additional Note (1) to chapter 29 and substituting it with the expression "32%".

(i) by deleting the expression "27%" in column 2 of tariff item 9908.00.20 and substituting it with expression "32%".

*Part II of Schedule 2 amended*

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

(a) by deleting the expression "3%" in column 3 of concession code 117 (ii) and substituting it with the expression "5%";

(b) by deleting the expression "4cents per litre" in column 3 of concession code 117 (iii) and substituting it with the expression "8cents per litre";

(c) by deleting the expression "3%" in column 3 of concession code 123 and substituting it with the expression "5%";

(d) by inserting the following items after item (iv) in concession code 124

Code	Description (2)	Fiscal (3)	Excise (4)	Vat (5)
124	(v) Galvanized purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%

(vi) Rigid P.V.C. pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	Free	12.5%
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- (e) by deleting the expression "17cents per litre" in column 3 of concession code 127 and substituting it with the expression "27cents per litre".

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

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

- (a) by inserting the expression "responsible for Civil Aviation" after the word "Minister" in column 2 of concession code 217;
- (b) by deleting "nine (9) months" in column 7 of paragraph (a) of concession code 228 and substituting it with "eighteen (18) months";
- (c) by deleting paragraph (b) of concession code 228;
- (d) by deleting the following proviso paragraph to paragraph (a), (b) and (c) in column 7 of concession code 228  
 "Provided the ship or aircraft was not previously admitted in Fiji under this Code 228 paragraphs (a), (b) and (c), and if so, the ship or aircraft must not re-enter Fiji for a period of not less than 9 months";
- (e) by deleting paragraph numbers "(c)" and "(d)" of concession code 228 and substituting it with numbers "(b)" and "(c)" respectively;
- (f) by deleting paragraph (ii) in column 3 of concession code 235 and substituting with the following:  
 "ii Specialized water sports equipment (e.g. water jet-ski, water bike and other similar goods as the Comptroller may approve which are not manufactured and available in Fiji";
- (g) by deleting the expression "3%" in column 4 of concession code 236(iii) and substituting it with the expression "5%";
- (h) by deleting the expression "Cable and wireless or any other similar organizations approved by the Minister" in column 2 of concession code 237 and substituting it with the expression "Approved companies for International cable laying and maintenance".

GIVEN UNDER MY HAND this 21<sup>st</sup> day of November 2008

.....  
**J.I.ULUIVUDA**  
President of the Republic of the Fiji Islands

[LEGAL NOTICE NO. ]

CUSTOMS ACT 1986

CUSTOMS (PROHIBITED (IMPORTS AND EXPORTS) (AMENDMENT)  
REGULATIONS 2008

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) Regulations 2008 and come into force on 21st November 2008.

*Schedule 3 amended*

2. Schedule 3 of The Customs (Prohibited Import and Export) Regulations 1986 is amended in Item No. 5 by –

(a) deleting the tariff items numbers: 8716.10.90; 8716.20.90; 8716.31.90; 8716.39.90 and 8716.40.90 of Schedule 2 to the Customs Tariff Act.

(b) by deleting the words “six years” and substituting it with “eight years”.

Made at Suva this 21st day of November 2008.

J. V. BAINIMARAMA  
*Interim* Prime Minister, Minister for  
Public Service, People’s Charter for  
Change, Information, Acting Minister  
for Foreign Affairs, International  
Cooperation and Civil Aviation and  
Acting Minister for Finance &  
National Planning