



**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY**  
**PUBLIC CIRCULAR NO. 2 OF 2008**

**IMPOSITION OF IMPORT EXCISE DUTY**

1. Customs brokers, importers and the trading community at large are advised that following the 2008 Budget announcement, further consideration was made in regards to submission relating to large importation of unsuitable standard of P.V.C pipes, tubes and hoses as a result of reduction of fiscal duty in the Customs tariff. The commodities involved are classified under the Tariff Item Nos. specified below:  
  
3917.21.90  
3917.22.90  
3917.23.90  
3917.29.90  
3917.31.90
2. In order to provide sufficient protection to our consumers and local industry, the Interim Government had agreed to impose 10% Import Excise Duty on the above goods.
3. The amendment has been regularized through The President of the Republic of the Fiji Islands official Promulgation No. 10 of 2008 amending the Customs Tariff Act which became effective from 1<sup>st</sup> May 2008.
4. The new duty rate imposed shall apply to the product arriving in Fiji by ship or aircraft, after midnight, Wednesday 30<sup>th</sup> April, 2008.
5. The rate shall also apply to the product removed for home consumption from the warehouses and Inland Freight Stations after midnight, Wednesday 30<sup>th</sup> April, 2008.
6. All importers who have cleared the above products after midnight of 30<sup>th</sup> April, 2008 without payment of 10% Import Excise are requested to settle the payment involved without delay.

Should you have any queries on this issue, you may refer it to the Acting National Manager Revenue Collection, Customs House, Rodwell Rd, Suva for clarification. The delay in preparation and dissemination of the Public Awareness Circular in regards to the amendments is regretted.

  
[Jitoko Tikolevu]

Chief Executive Officer

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23<sup>rd</sup> May 2008