

BILL NO. 32 OF 2017

A BILL

FOR AN ACT TO AMEND THE CUSTOMS TARIFF ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Customs Tariff (Budget Amendment) Act 2017.
- (2) This Act comes into force on 30 June 2017.
- (3) In this Act, the Customs Tariff Act 1986 is referred to as the “Principal Act”.

Section 10 amended

2. Section 10(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 11 amended

3. Section 11(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 11A amended

4. Section 11A(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 11B amended

5. Section 11B(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 15 amended

6. Section 15(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 16 amended

7. Section 16(4) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 17 amended

8. Section 17 of the Principal Act is amended by—

- (a) in subsection (3), deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”;
- (b) in subsection (4), deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”; and
- (c) after subsection (4) inserting the following new subsections—

“(5) A concession granted in accordance with this Act may be transferred with the approval of the Comptroller, from one concession holder to another concession holder.

(6) Any person or body exempted from paying duty for goods procured under concession who at any time within 5 years from the date of importation or delivery from the warehouse of such goods, sells or disposes such goods to any non-entitled persons or bodies other than those receiving concession shall be liable to pay duty either *ad valorem* or specific rate on pro rata basis on the unused period of the goods for which concession was granted.

(7) The calculation for duty liable under subsection (6) shall be based on the following formula—

$$\textit{Ad valorem} = \frac{\textit{unused period}}{60 \textit{ months}} \times \textit{value for duty}$$

$$\textit{Specific rate} = \frac{\textit{unused period}}{60 \textit{ months}} \times \textit{value for duty}$$

Section 17C amended

9. Section 17C(2)(a) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 22 amended

10. Section 22(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Part 1 of Schedule 2 amended

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

- (a) deleting the heading “8701” wherever it appears and substituting “87.01”;
- (b) deleting the heading “8705” wherever it appears and substituting “87.05”;
- (c) deleting the duty rates appearing in the third column and substituting the new duty rates in the fourth column specified in the table below for the following tariff items—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1604.13.00	3	“32%”	“15%”
2106.90.32	3	“\$85.76”	“\$98.62”
2106.90.39	3	“\$150.17”	\$172.70”
2203.00.10	3	“\$4.03”	“\$4.63”
2203.00.90	3	“\$5.47”	“\$6.29”
2204.10.90	3	“\$8.54”	“\$9.82”
2204.21.90	3	“\$7.58”	“\$8.72”
2204.22.90	3	“\$7.58”	“\$8.72”
2204.29.90	3	“\$7.58”	“\$8.72”
2205.10.90	3	“\$7.58”	“\$8.72”
2205.90.90	3	“\$7.58”	“\$8.72”
2206.00.19	3	“\$5.23”	“\$6.01”
2206.00.22	3	“\$5.23”	“\$6.01”
2206.00.29	3	“\$8.36”	“\$9.60”
2206.00.92	3	“\$5.23”	“\$6.01”
2206.00.99	3	“\$7.58”	“\$8.72”
2207.10.00	3	“\$150.17”	“\$172.70”
2207.20.10	3	“\$85.76”	“\$98.62”
2207.20.90	3	“\$150.17”	“\$172.70”
2208.20.10	3	“\$3.39”	“\$3.90”
2208.20.20	3	“\$85.76”	“\$98.62”
2208.20.90	3	“\$150.17”	“\$172.70”
2208.30.10	3	“\$3.39”	“\$3.90”

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2208.30.20	3	“\$85.76”	“\$98.62”
2208.30.90	3	“\$150.17”	“\$172.70”
2208.40.10	3	“\$3.39”	“\$3.90”
2208.40.20	3	“\$85.76”	“\$98.62”
2208.40.90	3	“\$150.17”	“\$172.70”
2208.50.10	3	“\$3.39”	“\$3.90”
2208.50.20	3	“\$85.76”	“\$98.62”
2208.50.90	3	“\$150.17”	“\$172.70”
2208.60.10	3	“\$3.39”	“\$3.90”
2208.60.20	3	“\$85.76”	“\$98.62”
2208.60.90	3	“\$150.17”	“\$172.70”
2208.70.11	3	“\$3.39”	“\$3.90”
2208.70.12	3	“\$85.76”	“\$98.62”
2208.70.19	3	“\$150.17”	“\$172.17”
2208.70.21	3	“\$3.39”	“\$3.90”
2208.70.22	3	“\$85.76”	“\$98.62”
2208.70.29	3	“\$150.17”	“\$172.70”
2208.90.11	3	“\$3.39”	“\$3.90”
2208.90.19	3	“\$3.39”	“\$3.90”
2208.90.21	3	“\$85.76”	“\$98.62”
2208.90.29	3	“\$85.76”	“\$98.62”
2208.90.91	3	“\$150.17”	“\$172.70”
2208.90.99	3	“\$150.17”	“\$172.70”
2401.10.00	3	“\$263.05”	“\$302.51”
2401.20.00	3	“\$263.05”	“\$302.51”
2401.30.00	3	“\$263.05”	“\$302.51”
2402.10.00	3	“\$189.36”	“\$194.76”
2402.20.00	4	“\$263.05”	“\$302.51”
2402.90.10	3	“\$169.36”	“194.76”
2402.90.90	4	“\$263.05”	“\$302.51”
2403.11.00	3	“\$169.36”	“\$194.76”
2403.91.00	3	“\$147.27”	“\$169.36”
2403.99.90	3	“\$147.27”	“\$169.36”
2517.10.00	6	“Free”	“5%”
3405.10.00	3	“15%”	“5%”
3405.20.00	3	“15%”	“5%”
3405.30.00	3	“15%”	“5%”
3405.90.00	3	“15%”	“5%”

3505.20.00	3	“15%”	“5%”
3506.10.00	3	“15%”	“5%”
3506.91.00	3	“15%”	“5%”
3506.99.00	3	“15%”	“5%”
4015.19.00	3	“32%”	“5%”
6302.60.00	3	“32%”	“15%”
6302.91.00	3	“32%”	“15%”
6302.93.00	3	“32%”	“15%”
6302.99.00	3	“32%”	“15%”
7112.30.00	6	“Free”	“3%”
7112.91.00	6	“Free”	“3%”
7112.92.00	6	“Free”	“3%”
7112.99.00	6	“Free”	“3%”
7308.30.10	3	“32%”	“5%”
7308.90.90	3	“or \$2.50 per kg whichever is greater”	
7610.10.10	3	“32%”	“5%”
7308.30.10	4	“Free”	“5%”
7610.10.10	4	“Free”	“5%”
8512.10.00	3	“15%”	“5%”
8512.20.00	3	“15%”	“5%”
8512.30.00	3	“15%”	“5%”
8512.40.00	3	“15%”	“5%”
8512.90.00	3	“15%”	“5%”
8518.10.00	3	“15%”	“5%”
8518.21.00	3	“15%”	“5%”
8518.22.00	3	“15%”	“5%”
8518.29.00	3	“15%”	“5%”
8518.10.00	4	“10%”	“Free”
8518.21.00	4	“10%”	“Free”
8518.22.00	4	“10%”	“Free”
8518.29.00	4	“10%”	“Free”
8544.49.00	3	“32%”	“15%”
8544.60.00	3	“32%”	“15%”
8702.20.21	3	“32% or \$10,400 per unit whichever is the greater”	“\$4000 per unit ”

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8702.20.22	3	“32% or \$12,400 per unit whichever is the greater”	“\$5000 per unit ”
8702.20.29	3	“32% or \$16,500 per unit whichever is the greater”	“\$6,500 per unit ”
8702.30.21	3	“32% or \$10,400 per unit whichever is the greater”	“\$4000 per unit ”
8702.30.22	3	“32% or \$12,400 per unit whichever is the greater”	“\$5000 per unit ”
8702.30.29	3	“32% or \$16,500 per unit whichever is the greater”	“\$6,500 per unit ”
8702.20.21	4	“15%”	“Free”
8702.20.22	4	“15%”	“Free”
8702.20.29	4	“15%”	“Free”
8702.30.21	4	“15%”	“Free”
8702.30.22	4	“15%”	“Free”
8702.30.29	4	“15%”	“Free”
8702.40.21	3	“32% or \$10,400 per unit whichever is the greater”	“Free”
8702.40.22	3	“32% or \$12,400 per unit whichever is the greater”	“Free”
8702.40.29	3	“32% or \$16,500 per unit whichever is the greater”	“Free”
8702.40.11	4	“5%”	“Free”
8702.40.12	4	“5%”	“Free”
8702.40.19	4	“5%”	“Free”
8702.40.21	4	“15%”	“Free”
8702.40.22	4	“15%”	“Free”
8702.40.29	4	“15%”	“Free”
8711.60.00	3	“5%”	“Free”
9406.10.00	3	“5%”	“32%”
9406.90.00	3	“5%”	“32%”
9620.00.00	4	“5%”	“Free”

- (d) in Chapter 50, paragraph 15, deleting “15% “VAT”” wherever it appears and substituting “9% VAT”;
- (e) deleting tariff item 2901.29.00 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
2901.29	-- Other						
2901.29.10	--- Acetylene Gas (C ₂ H ₂)	32% or \$5.90 per kg whichever is greater	Free	9%	Free	511.19	kg
2901.29.90	--- Others	5%	Free	9%	Free	511.19	kg

- (f) deleting tariff items 3605.00, 3605.00.11, 3605.00.12, 3605.00.19, 3605.00.21, 3605.00.22, 3605.00.29 and substituting the following new tariff item—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3605.00.00	36.05 Matches, other than pyrotechnic articles of heading 36.04	32%	Free	9%	Free	899.32	kg

- (g) deleting tariff item 3917.21.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.21.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.21.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (h) deleting tariff item 3917.22.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.22.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.22.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (i) deleting tariff item 3917.23.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.23.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.23.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (j) deleting tariff item 3917.29.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.29.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.29.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (k) deleting tariff item 3917.31.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.31.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.31.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (l) deleting tariff item 3917.32.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.32.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.32.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (m) deleting tariff item 3917.33.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.33.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.33.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (n) deleting tariff item 3917.39.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
3917.39.11	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	581.2	kg
3917.39.12	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	581.2	kg

- (o) deleting tariff item 4009.11.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.11.20	---New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.11.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg

- (p) deleting tariff item 4009.12.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.12.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.12.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg

- (q) deleting tariff item 4009.21.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.21.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.41	kg
4009.21.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.41	kg

- (r) deleting tariff item 4009.22.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.22.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.45	kg
4009.22.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.45	kg

- (s) deleting tariff item 4009.31.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.31.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.43	kg
4009.31.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.43	kg

- (t) deleting tariff item 4009.32.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.32.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.45	kg
4009.32.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.45	kg

- (u) deleting tariff item 4009.41.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.41.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.44	kg
4009.41.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.44	kg

- (v) deleting tariff item 4009.42.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4009.42.20	--- New, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	5%	Free	9%	Free	621.45	kg
4009.42.30	--- Used, of a kind used as a replacement component in motor vehicles of 87.01 to 87.05	15%	Free	9%	Free	621.45	kg

- (w) deleting tariff items 4015.90, 4015.90.10 and 4015.90.90 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
4015.90.00	- Others	5%	Free	9%	Free	848.29	kg

- (x) deleting tariff items 5608.19, 5608.19.10, 5608.19.90, 5608.90, 5608.90.10 and 5608.90.90 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
5608.19.00	--Others	Free	Free	9%	Free	657.52	kg
5608.90.00	- Others	Free	Free	9%	Free	657.52	kg

- (y) deleting tariff item 6813.81.00 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
6813.81	-- Brake lining and pads						
6813.81.10	--- New, brake lining and pads	5%	Free	9%	Free	663.82	kg
6813.81.90	--- Used, brake lining and pads	15%	Free	9%	Free	663.82	kg

- (z) deleting tariff item 6813.89.10 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
6813.89.20	--- New, of a kind used as replacement component in motor vehicles of 87.01 and 87.05	5%	Free	9%	Free	663.82	kg
6813.89.30	--- Used, of a kind used as replacement component in motor vehicles of 87.01 and 87.05	15%	Free	9%	Free	663.82	kg

(aa) after tariff item 7308.90.10 inserting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
7308.90.20	- - - Roofing framework, plates, rods, angles, shapes, sections, tubes and the like prepared for use in structures of iron or steel (fabricated)	5%	Free	9%	Free	691.19	kg

(bb) deleting tariff item 8302.30.00 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles						
8302.30.10	--- New, mountings, fittings and similar articles suitable for motor vehicles	5%	Free	9%	Free	699.15	kg
8302.30.90	--- Used, mountings, fittings and similar articles suitable for motor vehicles	15%	Free	9%	Free	699.15	kg

(cc) deleting tariff items 8407.31.00, 8407.32.00, 8407.33.00, 8407.34.00 and 8407.90.00 and substituting the following new tariff items—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8407.31	-- of a cylinder capacity not exceeding 50cc						
8407.31.10	--- New, reciprocating piston engines	5%	Free	9%	Free	713.21	u
8407.31.90	--- Used, reciprocating piston engines	15%	Free	9%	Free	713.21	u
8407.32	-- of a cylinder capacity exceeding 50cc but not exceeding 250cc						
8407.32.10	--- New, reciprocating piston engines	5%	Free	9%	Free	713.21	u
8407.32.90	--- Used, reciprocating piston engines	15%	Free	9%	Free	713.21	u
8407.33	-- of a cylinder capacity exceeding 250cc but not exceeding 1000cc						
8407.33.10	--- New, reciprocating piston engines	5%	Free	9%	Free	713.21	u
8407.33.90	--- Used, reciprocating piston engines	15%	Free	9%	Free	713.21	u
8407.34	-- of a cylinder capacity exceeding 1000cc						
8407.34.10	--- New, reciprocating piston engines	5%	Free	9%	Free	713.22	u
8407.34.90	--- Used, reciprocating piston engines	15%	Free	9%	Free	713.22	u
8407.90	-- other engines						
8407.90.10	--- New, other engines	5%	Free	9%	Free	713.81	u
8407.90.90	--- Used, reciprocating piston engines	15%	Free	9%	Free	713.81	u

(dd) deleting tariff item 8408.20.00 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
8408.20	- engines of a kind used for the propulsion of vehicles of Chapter 87						
8408.20.10	--- New, engines of a kind used for the propulsion of vehicles of Chapter 87	5%	Free	9%	Free	713.23	u
8408.20.90	--- Used, engines of a kind used for the propulsion of vehicles of Chapter 87	15%	Free	9%	Free	713.23	u

(ee) deleting tariff item 8409.91.00 and substituting the following new tariff items—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
8409.91	- - suitable for use solely or principally with spark ignition internal combustion piston engines						
8409.91.10	--- New, suitable for use solely or principally with spark ignition internal combustion piston engines	5%	Free	9%	Free	713.91	kg
8409.91.90	--- Used, suitable for use solely or principally with spark ignition internal combustion piston engines	15%	Free	9%	Free	713.91	kg

(ff) deleting tariff items 8708.10.00, 8708.21.00, 8708.29.00, 8708.30.00, 8708.40.00 and 8708.50.00 and substituting the following new tariff items—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8708.10	- bumpers and parts thereof						
8708.10.10	--- New, bumpers and parts thereof	5%	Free	9%	Free	784.31	kg
8708.10.90	--- Used, bumpers and parts thereof	15%	Free	9%	Free	784.31	kg
	- -Other parts and accessories of bodies (including cabs)						
8708.21	- - safety seatbelts						
8708.21.10	--- New, safety seatbelts	5%	Free	9%	Free	784.32	kg
8708.21.90	--- Used, safety seatbelts	15%	Free	9%	Free	784.32	kg
8708.29	- - Other						
8708.29.10	--- New, parts and accessories	5%	Free	9%	Free	784.32	kg
8708.29.90	--- Used, parts and accessories	15%	Free	9%	Free	784.32	kg
8708.30	- Brakes and servo-brakes; parts thereof						
8708.30.10	--- New, brakes and servo-brakes; parts thereof	5%	Free	9%	Free	784.33	kg
8708.30.90	--- Used, brakes and servo-brakes; parts thereof	15%	Free	9%	Free	784.33	kg

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
8708.40	- Gear boxes and parts thereof						
8708.40.10	--- New, gear boxes and parts thereof	5%	Free	9%	Free	784.34	kg
8708.40.90	--- Used, gear boxes and parts thereof	15%	Free	9%	Free	784.34	kg
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof						
8708.50.10	--- New, drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	5%	Free	9%	Free	784.35	kg
8708.50.90	--- Used, drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	15%	Free	9%	Free	784.35	kg

(gg) deleting tariff items 8708.80.00, 8708.91.00, 8708.92.00, 8708.93.00, 8708.94.00 and 8708.95.00 and substituting the following new tariff items—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8708.80	- suspension systems and parts thereof (including shock-absorbers)						
8708.80.10	--- New, suspension systems and parts thereof (including shock-absorbers)	5%	Free	9%	Free	784.39	kg
8708.80.90	--- Used, suspension systems and parts thereof (including shock-absorbers)	15%	Free	9%	Free	784.39	kg
	--- Other parts and accessories						
8708.91	-- radiators and parts thereof						
8708.91.10	--- New, radiators and parts thereof	5%	Free	9%	Free	784.39	kg
8708.91.90	--- Used, radiators and parts thereof	15%	Free	9%	Free	784.39	kg
8708.92	-- silencers(mufflers) and exhaust pipes; parts thereof						
8708.92.10	-- New, silencers(mufflers) and exhaust pipes; parts thereof	5%	Free	9%	Free	784.39	kg
8708.92.90	-- Used, silencers(mufflers) and exhaust pipes; parts thereof	15%	Free	9%	Free	784.39	kg
8708.93	-- clutches and parts thereof						
8708.93.10	--- New, clutches and parts thereof	5%	Free	9%	Free	784.39	kg
8708.93.90	--- Used, clutches and parts thereof	15%	Free	9%	Free	784.39	kg

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
8708.94	-- steering wheels, steering columns and steering boxes; parts thereof						
8708.94.10	--- New, steering wheels, steering columns and steering boxes; parts thereof	5%	Free	9%	Free	784.39	kg
8708.94.90	--- Used, steering wheels, steering columns and steering boxes; parts thereof	15%	Free	9%	Free	784.39	kg
8708.95	-- Safety airbags with inflator system; parts thereof						
8708.95.10	--- New, safety airbags with inflator system; parts thereof	5%	Free	9%	Free	784.39	u
8708.95.90	--- Used, safety airbags with inflator system; parts thereof	15%	Free	9%	Free	784.39	u

(hh) in column 7 of tariff item 8708.99.10, deleting code “874.39” and substituting “784.39”.

Part 2 of Schedule 2 amended

4. Part 2 of Schedule 2 to the Principal Act is amended—

(a) in paragraph 3, under the heading “Concession Applicable to Particular Goods” deleting subparagraphs (d) and (e);

- (b) in concession code 104 after paragraph (iv), inserting the following new paragraphs—

<i>Code No.</i>	<i>Description and Part I Chapter, Heading or item no. applicable</i>	<i>ImportDuty</i>		
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
104	“(v) Baby wipes	Free	Free	9%
	(vi) Baby shoes	5%	Free	9%
	(vii) Baby cots	5%	Free	9%”

- (c) in concession code 117 after paragraph (iv), inserting the following new paragraph—

<i>Code No.</i>	<i>Description and Part I Chapter, Heading or item no. applicable</i>	<i>ImportDuty</i>		
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
	(v) Towelling fabrics in rolls which in the opinion of the Comptroller are clearly suitable for conversion by a minor operation (e.g. cutting, hemming, etc.) into finished towels.	10%	Free	9%

- (d) deleting concession code 123 and substituting the following concession code—

<i>Code No.</i>	<i>Description and Part I Chapter, Heading or item no. applicable</i>	<i>ImportDuty</i>		
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
123	(i) Breakfast food (such heading as approved by the Comptroller)	5%	Free	9%
	(ii) Energy bars	5%	Free	9%

- (e) in concession code 124 after paragraph (viii), inserting the following new paragraphs—

<i>Code No.</i>	<i>Description and Part I Chapter, Heading or item no. applicable</i>	<i>ImportDuty</i>		
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)
	“(ix) Disc imported in pairs (polycarbonate and dummy disc) which to the satisfaction of the Comptroller has to undergo an assembly process of bonding.	15%	Free	9%”

(f) deleting concession code 129 and substituting the following—

Code No.	Description and Part 1 Chapter, Heading or item no. applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
129	(a) Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG) and solar powered motor vehicles	Free	Free	9%
	(b) New Hybrid vehicles for the transport of goods of heading 87.04 and new Hybrid Special Purpose vehicles of heading 87.05	Free	Free	9%
	(c) Used or Reconditioned Hybrid vehicles for the transport of goods—			
	(i) gross vehicle weight not exceeding 3 tonnes;	\$2,500 per unit	Free	9%
	(ii) gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes;	\$3,000 per unit	Free	9%
	(iii) gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes; or	\$4,500 per unit	Free	9%
	(iv) gross vehicle weight exceeding 20 tonnes.	\$6,500 per unit	Free	9%

(g) after concession code 131 inserting the following new concession codes—

Code No.	Description and Part 1 Chapter, Heading or item no. applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
132	“Special Kits” for health promotion programs (as approval by the Comptroller) except posters and advertising material	Free	Free	9%
133	Neoprene diving boots	5%	Free	9%
134	Vinyl sheet pilling	Free	Free	9%
135	Hybrid accumulators (batteries or hybrid battery cells)	5%	Free	9%

Part 3 of Schedule 2 amended

5. Part 3 of Schedule 2 to the Principal Act is amended by—

- (a) in paragraph 3 of the heading “Concessions Applicable to Particular Persons or Bodies” by deleting subparagraphs (h) and (i);
- (b) in concession code 235, column 7, by inserting the following new paragraph after paragraph (f)—
 - “(g)” notwithstanding section 17, that the goods, as approved by the Comptroller, may be disposed within 5 years of importation;”
- (c) in concession code 236, column 3(iii), after “Machinery” by inserting “, equipment and accessories”;
- (d) after paragraph (iv) in concession code 245 inserting the following new paragraphs—

Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
1	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(v) Identifiable fixtures and components for commercial inter-island shipping vessels	Free	Free	9%		
		(vi) New, commercial inter-island passenger and cargo vessels	Free	Free	9%		
		(vii) Used commercial inter-island passenger and cargo vessels	Free	Free	9%		

- (d) in column 3 of concession code 250, deleting “shorts and socks” and substituting “shorts, socks, track suits and jumpers”;

- (e) in column 2 of concession code 252, deleting “new”;
- (f) after concession code 280 inserting the following new concession codes—

Code No.	Persons or bodies	Goods Eligible for Duty Concession	Import Duty			Condition	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
281	Aquaculture Industry	Specialised aquaculture equipment, machineries and aquaculture inputs	Free	Free	9%	<p>(a) That the goods are used solely for the purpose of aquaculture;</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 the goods for the purposes other than that for which the concessions are granted subject to the condition determined by the Comptroller.</p>	The person approved by the Comptroller

282	International sports tournaments	Sporting goods used for international sports events such as: <ul style="list-style-type: none"> • Athletic Torches • Flares • Display Materials • Referee Uniform • Other sporting goods that will be used directly in the tournament as approved by the Comptroller 	Free	Free	9%	<p>(a) Provided that the goods are used specifically for the international sports tournament;</p> <p>(b) The goods are not for re-sale and are used exclusively for the purposes the concession is granted;</p> <p>(c) That the disposal or use of the goods for the purposes other than that for which concession are granted shall be subject to the condition determined by</p>	The person approved by the Comptroller;
283	International meetings, conventions and exhibitions	All goods to be used during the meetings, conventions and exhibitions (Pens, notebook, writing pads, pocket files, t-shirts, hats and any other goods as approved by the Comptroller)	Free	Free	9%	(a) The goods are exclusively for the purposes of meetings, conventions and exhibitions;	

284	Companies or entities engaged in approved Government projects	Plants, equipment, machineries, project materials and supplies, construction equipment (as per the agreements)	Free	Free	9%	<p>(a) That the goods are exclusively used in approved projects as per a written document signed by the Fijian Government and the relevant companies and entities ;</p> <p>(b) That the goods under concession are to be imported or purchased ex-warehouse;</p> <p>(c) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted;</p> <p>(d) That the disposal or use of the goods for purpose other than that for which the concession is granted be subject to the conditions laid down in section 17 of the Act.</p>	
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285	Government ministries	All donated goods	Free	Free	9%	<p>(a) That the goods are a donation;</p> <p>(b) That the goods specified in Column (3) are solely to be used in relation to the programmes, projects and purposes for which the goods are donated;</p> <p>(c) That the goods are not for sale;</p> <p>(d) That the disposal or use of the goods for purpose other than that for which the concession is granted be subject to the conditions laid down in section 17 of the Act;</p> <p>(e) That the VAT component is borne by the recipient industry</p>	
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286	Sugar Research Institute of Fiji	<p>(i) Chemicals for research programs;</p> <p>(ii) Goods directly used in sugarcane breeding and research.</p>	Free	Free	9%	<p>(a) That the goods are exclusively used for sugarcane research and development purposes;</p> <p>(b) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted;</p> <p>(c) That the disposal or use of the goods for purpose other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act</p>	
287	Approved taxi operators	<p>(i) New vehicles (less than 2500cc) for use as public service vehicles for taxi owners</p> <p>(ii) New vehicles (above 2500cc) for use as public service vehicles for taxi owners</p> <p>(iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi.</p>	5%	Free	9%	<p>(a) The applicant has been issued with a Public Service Vehicle permit by LTA (copy permit required);</p>	
			5%	5%	9%	<p>(b) Any disposal of the vehicle within the stipulated time period of 5 years, provisions of section 17 of Act will apply;</p>	
			Half the subsisting specific rate	Free	9%	<p>(c) The applicant has been issued with a Public Service Vehicle permit by LTA (copy permit required);</p> <p>(d) Any disposal of the vehicle within the stipulated time period of 3 years.</p>	

288	Approved Bus Operators	<p>(i) New buses (seating capacity 16 passengers or more including the driver, excluding mini bus)</p> <p>(ii) Used or reconditioned buses (seating capacity of 16 passengers or more including the driver, excluding minibus)</p>	Free	Free	9%	<p>(a) That the applicant is a bus operator registered with the Land Transport Authority (“LTA”);</p> <p>(b) That the applicant has been issued with a licence or permit by LTA (copy or Permit required);</p> <p>(c) That the bus must be used for public transport only;</p> <p>(d) That the applicant must have an annual turnover of less than \$1.5 million from the year immediately preceding the application;</p> <p>(e) Any disposal of the vehicle within the stipulated time period of 5 years, provisions of section 17 of the Act will apply.</p>	
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289	Sporting organisations and or affiliations	<p>(i) Training, development, coaching materials;</p> <p>(ii) Referees materials and equipment.</p>	Free	Free	9%	<p>(a) That the goods are not for sale and are solely for the use in training and development of sports, local players and athletes;</p> <p>(b) That in case of goods specified in paragraph (ii) of column (3), are for official use by the referees;</p> <p>(c) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Act;</p> <p>(d) That their is confirmation from the national sporting body that the organisation is affiliated with the association.</p>	
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290	Approved companies under the Income Tax (Tax Free Region Incentives) Regulations 2016	Raw materials, machinery and equipment (including parts and materials) for the establishment of the business.	Free	Free	9%	<ul style="list-style-type: none"> (a) That the company is approved by the Minister (b) That the company has a valid Tax Free Region Licence (c) That the duty exemption will cease immediately upon the establishment of the business unless the concession is extended by the Minister (d) That the goods are used for the purposes for which concession is granted (e) that the disposal or use of the goods for the purposes other than that for which the concessions are granted shall be subject to the condition determined by the Comptroller. 	The person approved by the Comptroller
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291	Approved companies or entities	Materials used to obtain the finished goods through the process of mixing and blending	\$136 per litre of alcohol	Free	9%	<p>(a) That the materials are used exclusively by the company to obtain finished goods</p> <p>(b) That the goods are not for sale or used for commercial purposes</p> <p>(c) that the disposal or use of the goods for the purposes other than that for which the concession is granted shall be subject to the condition determined by the Comptroller.</p>	The person approved by the Comptroller
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292	Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016	<p>(i) Medical, hospital dental, surgical goods</p> <p>(ii) Capital goods (Capital Equipment, plant, machinery and any other goods as approved by the Comptroller)</p>	Free	Free	Free	<p>(a) That the company is registered with the Ministry of Health</p> <p>(b) That a Provisional Approval for the project is issued by the Minister.</p> <p>(c) That the goods are not for sale and are used exclusively for the purposes for which concession is granted</p> <p>(d) That the disposal or use of the goods for the purposes other than that for which the concessions are granted shall be subject to the condition determined by the Comptroller.</p>	The person approved by the Minister
293	Approved companies under the Income Tax (Residential Housing Development Package) Regulations 2016	(i) Capital goods (Capital Equipment, plant, machinery and any other goods as approved by the Comptroller. This does not include kitchenware, raw materials, furniture and fittings and other prescribed goods.)	Free	Free	9%	<p>(a) That a Provisional Approval for the project is issued by the Minister.</p> <p>(b) That the goods are not for sale and are used exclusively for the project for which the concession is granted</p> <p>(c) That the disposal or use of the goods for the purposes other than that for which the concessions are granted shall be subject to the condition determined by the Comptroller.</p>	The person approved by the Minister

June 2017

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2017

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

1.1 The Customs Tariff (Budget Amendment) Bill 2017 (“**Bill**”) seeks to amend the Customs Tariff Act 1986 (**‘Act’**).

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If the Bill is passed by Parliament, the amending legislation will come into force on 30 June 2017.

2.2 Clauses 2 to 11 of the Bill provide for the alignment of penalties throughout the Act for the purposes of consistency.

2.3 Clauses 12 to 14 of the Bill amend Part 1, Part 2 and Part 3 of Schedule 2 to the Act to provide for the following changes to the fiscal, excise and import duty for the following items—

- (a) safety matches, reduction of fiscal duty from the specific rates of \$13.02, \$9.52 and \$2.33 per gross box to 32%;
- (b) prefabricated buildings, increase fiscal duty for pre-fabricated buildings from 5% to 32%.;
- (c) fabricated steel structures, reduction of fiscal duty on fabricated steel structures from 32% to 5%;
- (d) insulated cables, reduction of fiscal duty on insulated cables from 32% to 15%;
- (e) vinyl sheet piling, in line with Fiji’s climate change commitment fiscal duty on vinyl sheet piling will be reduced from 32% to 0%;

- (f) glues, reduction of fiscal duty on glues from 15% to 5%;
- (g) epoxies, reduction of fiscal duty on epoxies from 15% to 5%;
- (h) sealer and protective coatings, reduction of fiscal duty on sealer and protective coatings from 15% to 5%;
- (i) polishes, creams and similar products, reduction of fiscal duty from 15% to 5%;
- (j) microphones, reduction of fiscal duty on microphones from 15% to 5%;
- (k) single and multiple speakers, reduction of fiscal duty on single and multiple speakers from 15% to 5%;
- (l) hailers, reduction of fiscal duty on hailers from 15% to 5%;
- (m) new parts for motor vehicles, reduction of fiscal duty on new parts for motor vehicles from 15% to 5%;
- (n) new engines for motor vehicles, reduction of fiscal duty on new engines of motor vehicles from 15% to 5%;
- (o) energy bars, reduction of fiscal duty on energy bars from 32% to 5%;
- (p) canned sardines, reduction of fiscal duty on sardines from 32% to 15%;
- (q) acetylene gas, duty protection will be given to local manufacturers by increasing fiscal duty on Acetylene Gas from 5% to \$5.90 per kg or 32% whichever is greater;
- (r) raw material (calcium carbide) for manufacturers will also be available at 0% fiscal duty;
- (s) DVD raw materials, reduction of fiscal duty on polycarbonate DVD imported in pairs (poly-carbonated and dummy disc) from \$0.50 a pair to 15% on value. The value addition process still remain in place;
- (t) rock, gravel and aggregates, being natural resources for Fiji, a 5% export tax will be imposed on exportation of rock, gravel and aggregates;
- (u) steel and aluminium louvre frames, reduction of fiscal duty on steel and aluminium louvre frames from 32% to 5%;
- (v) baby cots, reduction of fiscal duty on baby cots from 32% to 5%;
- (w) baby shoes, reduction of fiscal duty on baby shoes from 32% to 5%; and
- (x) baby wipes, reduction of fiscal duty on baby wipes from 32% to 0%.

2.4 The Bill also provides for the introduction of the following concessions—

- (a) items imported for Health Promotion Programs, Duty free concession will be granted for items imported for all Health Promotion Programs;

- (b) concessionary duty regime for taxi operators;
- (c) 0% fiscal duty on the importation of new hybrid vehicles for taxi purposes is available for taxi operators;
- (d) 0% fiscal duty on the importation of used hybrid vehicles for taxi purposes is available for taxi operators who own only 1 taxi;
- (e) a reduced fiscal duty of 5% is available for importation of normal vehicles (non-hybrid) with an engine capacity less than 2500cc for taxi purposes;
- (f) a reduced fiscal duty of 5% is available for importation of new normal vehicles (non-hybrid) with an engine capacity above 2500cc for taxi purposes;
- (g) concessionary duty regime for bus operators, 0% fiscal duty on the importation of new buses is available for bus operators with an annual gross turnover of less than \$1.5 million based on tax returns and the sitting capacity of the buses being imported;
- (h) a reduced fiscal duty of 5% on the importation of used buses is available for bus operators who have an annual gross turnover of less than \$1.5 million based on 2016 tax return. This is applicable to buses with seating capacity of 16 passengers or more. This concession is available for two years only;
- (i) gloves, reduction of fiscal duty on gloves from 32% to 5%;
- (j) wetsuits, reduction of fiscal duty on wetsuits from 32% to 5%;
- (k) neoprene boots, reduction of fiscal duty on neoprene boots from 32% to 5%;
- (l) inter-island shipping industry, duty free concessions on identifiable fixtures and components for the Inter-Island Shipping Industry;
- (m) 0% duty is available on import of all new inter-island passenger and cargo vessels;
- (n) 0% duty is available on import of all used inter-island passenger and cargo vessels. This incentive is available for 2 years only;
- (o) aquaculture products, duty free concessions on items imported for the development of aquaculture e.g. prawn, shrimp, seaweed farming, inshore fisheries etc;
- (p) goods imported for international sports tournaments. There will be duty free concessions on goods imported temporarily for international sports tournaments;

- (q) aid funded projects, exemption of duties, taxes and levies will be granted for aid funded projects in Fiji;
- (r) donations to Government ministries, whilst donations to Government ministries are granted duty concessions, VAT component will be borne by the recipient ministry/agency;
- (s) goods imported for international meetings, incentives, conventions and exhibitions held in Fiji. Duty free concessions will be available on goods imported for international meetings, incentives, conventions and exhibitions held in Fiji;
- (t) national team uniforms duty concession code 250 will be amended to expand the concessions available to include training, warm-up, playing and outdoor uniforms;
- (u) towelling fabric reduction of fiscal duty on towelling fabrics imported in rolls by the local manufacturer from 15% to 10%;
- (v) readymade towels, reduction of fiscal duty on towels imported by others from 32% to 15%; and
- (w) hybrid batteries and cells, reduction of fiscal duty on hybrid batteries and cells from 32% to 5%.

3.0 MINISTERIAL RESPONSIBILITY

- 3.1 The Act comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM
Attorney-General