

EXTRAORDINARY



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GOVERNMENT OF FIJI

CUSTOMS TARIFF (AMENDMENT) (NO. 2) DECREE 2013
(DECREE NO. 34 OF 2013)

IN exercise of the powers vested in me pursuant to section 4 of the Office of the Vice-President and Succession Decree 2009 and section 165(4) of the Constitution of the Republic of Fiji, I hereby make the following Decree—

A DECREE TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1.—(1) This Decree may be cited as the Customs Tariff (Amendment) (No. 2) Decree 2013 and shall be deemed to have come into force on 8 November 2013.

(2) The Customs Tariff Act 1986 shall be referred to as the “Act”.

Part 1 of Schedule 2 amended

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

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

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2106.90.32	3	“\$52.01”	“\$57.21”
2106.90.39	3	“\$91.06”	“\$100.17”
2203.00.10	3	“\$2.44”	“\$2.68”
2203.00.90	3	“\$3.32”	“\$3.65”
2204.10.90	3	“\$5.18”	“\$5.70”
2204.21.90	3	“\$4.59”	“\$5.05”
2204.29.90	3	“\$4.59”	“\$5.05”
2205.10.90	3	“\$4.59”	“\$5.05”
2205.90.90	3	“\$4.59”	“\$5.05”
2206.00.19	3	“\$3.17”	“\$3.49”
2206.00.22	3	“\$3.17”	“\$3.49”
2206.00.29	3	“\$5.06”	“\$5.57”
2206.00.92	3	“\$3.17”	“\$3.49”
2206.00.99	3	“\$4.59”	“\$5.05”
2207.10.00	3	“\$91.06”	“\$100.17”
2207.20.10	3	“\$52.01”	“\$57.21”
2207.20.90	3	“\$91.06”	“\$100.17”
2208.20.10	3	“\$2.05”	“\$2.26”
2208.20.20	3	“\$52.01”	“\$57.21”
2208.20.90	3	“\$91.06”	“\$100.17”
2208.30.10	3	“\$2.05”	“\$2.26”
2208.30.20	3	“\$52.01”	“\$57.21”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.30.90	3	“\$91.06”	“\$100.17”
2208.40.10	3	“\$2.05”	“\$2.26”
2208.40.20	3	“\$52.01”	“\$57.21”
2208.40.90	3	“\$91.06”	“\$100.17”
2208.50.10	3	“\$2.05”	“\$2.26”
2208.50.20	3	“\$52.01”	“\$57.21”
2208.50.90	3	“\$91.06”	“\$100.17”
2208.60.10	3	“\$2.05”	“\$2.26”
2208.60.20	3	“\$52.01”	“\$57.21”
2208.60.90	3	“\$91.06”	“\$100.17”
2208.70.11	3	“\$2.05”	“\$2.26”
2208.70.12	3	“\$52.01”	“\$57.21”
2208.70.19	3	“\$91.06”	“\$100.17”
2208.70.21	3	“\$2.05”	“\$2.26”
2208.70.22	3	“\$52.01”	“\$57.21”
2208.70.29	3	“\$91.06”	“\$100.17”
2208.90.11	3	“\$2.05”	“\$2.26”
2208.90.19	3	“\$2.05”	“\$2.26”
2208.90.21	3	“\$52.01”	“\$57.21”
2208.90.29	3	“\$52.01”	“\$57.21”
2208.90.91	3	“\$91.06”	“\$100.17”
2208.90.99	3	“\$91.06”	“\$100.17”
2401.10.00	3	“\$159.53”	“\$175.48”
2401.20.00	3	“\$159.53”	“\$175.48”
2401.30.00	3	“\$159.53”	“\$175.48”
2402.10.00	3	“\$102.71”	“\$112.98”
2402.20.00	3	“\$169.14”	“\$186.05”
2402.90.10	3	“\$102.71”	“\$112.98”
2402.90.90	3	“\$169.14”	“\$186.05”
2403.11.00	3	“\$102.71”	“\$112.98”
2403.19.00	3	“\$102.71”	“\$112.98”
2403.91.00	3	“\$102.71”	“\$112.98”
2403.99.90	3	“\$102.71”	“\$112.98”
5608.11.00	3	“5%”	“Free”
5608.19.10	3	“5%”	“Free”
5608.90.10	3	“5%”	“Free”
8201.10.00	3	“5%”	“Free”
8201.30.00	3	“5%”	“Free”
8201.40.00	3	“5%”	“Free”
8201.50.00	3	“5%”	“Free”
8201.60.00	3	“5%”	“Free”
8201.90.00	3	“5%”	“Free”
8203.10.00	3	“5%”	“Free”
8203.20.00	3	“5%”	“Free”
8208.40.00	3	“5%”	“Free”
8421.21.00	3	“5%”	“Free”
8438.50.00	3	“5%”	“Free”
8438.60.00	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8523.41.00	3	“\$1.00”	“\$2.00”
8526.10.00	3	“5%”	“Free”
8526.91.00	3	“5%”	“Free”
8526.92.00	3	“5%”	“Free”
9014.10.00	3	“5%”	“Free”
9014.20.00	3	“5%”	“Free”
9406.00.00	3	“32%”	“5%”
9507.10.00	3	“5%”	“Free”
9507.20.00	3	“5%”	“Free”
9507.30.00	3	“5%”	“Free”
9507.90.00	3	“5%”	“Free”
9908.00.10	2	“\$52.01”	“\$57.21”

(b) by inserting the following new tariff item after item 2106.90.40—

<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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“2106.90.50	- - - Preparations, often put up as food supplements-vitamins	Free	Free	15%	Free”		

(c) by deleting tariff item 6802.21.00 and substituting the following—

<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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.21	-Marble, travertine and alabaster						
6802.21.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.21.90	- - - Others	5%	Free	15%	Free”		

(d) by deleting tariff item 6802.23.00 and substituting the following—

<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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.23	- Granite						
6802.23.10	- - - Prefabricated stones, further processed	32%	Free	15%	Free		
6802.23.90	- - - Others	5%	Free	15%	Free”		

(e) by deleting tariff item 6802.29.00 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.29	- Other stone						
6802.29.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.29.90	- - - Others	5%	Free	15%	Free”		

(f) by deleting tariff item 6802.91.00 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.91	-Marble, travertine, and alabaster						
6802.91.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.91.90	- - - Others	5%	Free	15%	Free”		

(g) by deleting tariff item 6802.92.00 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.92	- Other calcareous stone						
6802.92.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.92.90	- - - Others	5%	Free	15%	Free”		

(h) by deleting tariff item 6802.93.00 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.93	- Granite						
6802.93.10	- - - Prefabricated stones, further processed	32%	Free	15%	Free		
6802.93.90	- - - Others	5%	Free	15%	Free”		

(i) by deleting tariff item 6802.99.00 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“6802.99	- Other stone						
6802.99.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.99.90	- - - Others	5%	Free	15%	Free”		

(j) by inserting the following new tariff items after item 8421.19.00—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“8421.19.10	- - - Centrifugal clarifiers for milk	Free	Free	15%	Free		
8421.19.20	- - - Centrifuges for extracting honey	Free	Free	15%	Free		
8421.19.90	- - - Others	5%	Free	15%	Free”		

(k) in tariff item 8421.99.10, column 2—

- (i) by inserting “centrifuges” between the words “separators” and “falling”; and
(ii) by inserting “, 8421.19.20 and 8421.19.90” after “8421.11.00”.

Part 2 of Schedule 2 amended

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

(a) in concession code 104 by inserting the following new item after No. (ii)—

Code	Description	Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
104	“(iii) Baby feeding Bottles	Free	Free	15%”

(b) in concession code 105, column 2 by deleting “disposable baby nappies” and substituting with “disposable diapers”; and

(c) by inserting the following new concession code after code 128—

Code	Description	Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
“129	Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar powered vehicles	Free	Free	15%”

Part 3 of Schedule 2 amended

4. Part 3 of Schedule 2 to the Act is amended—

- (a) in concession code 218, column 7 (b) by deleting “seventeen years” and substituting with “eighteen years”;
- (b) in concession code 218, column 3 (i), (ii) and (iii) by deleting “not exceeding 250” and substituting with “not exceeding 200”;
- (c) in concession code 218, column 3 (iv) by deleting “not exceed 250” and substituting with “not exceed 200”;
- (d) by deleting concession code 220 and substituting the following—

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
“220	(i) Any person taking up initial permanent residence in Fiji; and (ii) Any person(s) on work permit in Fiji	Household effects	Free	Free	Free	That the goods are: (a) Owned by a person specified in column (2) at the time of his or her arrival in Fiji and are for his or her personal use; (b) Not intended as gifts or for sale of exchange; (c) In the case of persons specified in paragraph (iii) of column (2), used and been in the possession for a period of at least 12 months prior to their departure for Fiji; (d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger; (e) Are of a kind and of a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to keep in the household; (f) Are for the person(s) on work permit issued by the Department of Immigration of Fiji for a period of 12 months or more.	(i) The person taking up initial residence or the returning resident in the case of unaccompanied goods (ii) Certificate not required in the case of unaccompanied goods.”

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
	(iii) Any returning resident of Fiji	(i) used household effects (ii) used motor vehicles	Free	Free	Free	<p>(a) The person should prove to the satisfaction of the Comptroller that he or she is returning to Fiji permanently.</p> <p>(b) The person should have a valid visa.</p> <p>(c) The vehicle must be owned and used by the person for a period of 12 months or more (documentary evidence such as registration papers, insurance documents, sales/purchase invoices etc. required)</p> <p>(d) The vehicle must be imported into Fiji within 12 months from the date of arrival of the person in Fiji.</p> <p>(e) The vehicle should be less than 5 years from the year of manufacture for petrol/diesel and less than 8 years from the year of manufacture for LPG, CNG, solar vehicles or EURO 4 compliant.</p> <p>(f) That the concession be subject to such other conditions as the Comptroller may impose.</p> <p>(g) That the disposal or use of the goods for the purposes other than that for which concession is granted by subject to the conditions laid down in section 17 of the Customs Tariff Act.</p>	

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- (e) in concession code 222, column 8 by deleting “The Medical Superintendent” and substituting with “Hospitals – The Medical Superintendent or Medical Institutions – The Financial Controller/Clinical Doctor”;
- (f) in concession code 245, column 3 by inserting the following new item after item No. (iii)—
“(iv) spare parts for commercial inter-island shipping vessels”; and
- (g) by deleting concession code 259.

GIVEN under my hand this 21st day of November 2013.

A. H. C. T. GATES
Chief Justice