



I assent.

[L.S.]

J. I. ULUIVUDA
President

[24 December 2001]

AN ACT

TO AMEND THE CUSTOMS TARIFF ACT

[9 November 2001]

ENACTED by the Parliament of the Fiji Islands—

Short title, etc.

1.—(1) This Act may be cited as the Customs Tariff (Amendment) Act 2001 and is deemed to have commenced on 9th November 2001.

(2) In this Act, the Customs Tariff Act, is referred to as the “Principal Act”.

Section 10 amended

2. Section 10 of the Principal Act is amended by repealing paragraphs (10) (1), (a), (b), (c) and (d) and substituting the following—

10.—(1) The Minister may after receiving recommendation to do so from the Comptroller and subject to such conditions as the Minister may consider necessary, reduce or refund the whole or part of fiscal duty paid or payable by a person or organisation in respect of goods imported into Fiji, if the Minister is satisfied that—

(a) the goods imported or being imported act as a relief in the event of a disaster declared by the Government as a national disaster;

- (b) the importer of the goods is a person or organisation covered under any International Agreement or Convention between the respective Governments or Parties;
- (c) The importer of the goods is a registered religious or charitable organisation and that any reduction or refund of such duty is, in the circumstances, justifiable having regard to the purpose for which the organisation was established;
- (d) The reduction or refund of fiscal duty will contribute an identifiable benefit to the country.

(2) Unless otherwise indicated by the Minister, the reduction or refund approved under subsection (1)(d) shall remain in force for a period of 12 months after approval.

- (3) For the purposes of subsection (1)(d), the applicant for a concession must:
- (a) make application in writing to the Comptroller;
 - (b) set out in the application the detail of the concession sought and its fiscal duty value; and
 - (c) outline the benefit to the country that the concession sought and its fiscal duty value; and

Section 11 amended

3. Section 11 of the Principal Act is amended by repealing Sections 11 and 11A and substituting with the following—

“Minister may grant remission or reduction of duties to assist industries

11.—(1) The Minister may, subject to such conditions as he considers necessary, exempt from payment of duty on the importation or purchase ex-bond of machinery, equipment and materials if he or she is satisfied that they are to be used by any company licensed under Tax Free Zone Decree 1991.”.

(2) A person who fails to comply with a condition imposed under subsection (1) commits an offence and is liable to a fine not exceeding \$1,000.

Schedule 2 amended

4. Schedule 2 to the Principal Act is amended as set out in the Schedule to this Act.

SCHEDULE
(Section 4)

<i>Tariff Item No.</i>	<i>Provision Amended</i>		<i>Amended</i>	
	<i>Column</i>	<i>Delete</i>	<i>Delete</i>	<i>Insert</i>
0201.10.00	3	10%		27%
0201.20.00	3	10%		27%
0201.30.00	3	10%		27%
0202.10.00	3	10%		27%
0202.20.00	3	10%		27%
0202.30.00	3	10%		27%
0206.10.00	3	10%		27%
0206.21.00	3	10%		27%
0206.22.00	3	10%		27%
0206.29.00	3	10%		27%
0207.11.00	3	10%		27%
0207.12.00	3	10%		27%
0207.13.00	3	10%		27%
0207.14.00	3	10%		27%
0207.24.00	3	10%		27%
0207.25.00	3	10%		27%
0207.26.00	3	10%		27%
0207.27.00	3	10%		27%
0207.32.00	3	10%		27%
0207.33.00	3	10%		27%
0207.34.00	3	10%		27%
0207.35.00	3	10%		27%
0207.36.00	3	10%		27%
0402.10.10	4	Free		10%
0402.21.20	4	Free		10%
0402.21.90	4	Free		10%
0402.29.20	4	Free		10%
0402.29.90	4	Free		10%
0902.10.00	4	Free		10%
0902.20.00	4	Free		10%
0902.30.00	4	Free		10%
0902.40.00	4	Free		10%

Tariff Item No.	Provision Amended		Amended	
	Column		Delete	Insert
1001.10.00	4		Free	10%
1001.90.00	4		Free	10%
1006.10.00	4		Free	10%
1006.20.00	4		Free	10%
1006.30.00	4		Free	10%
1006.40.00	4		Free	10%
1101.00.10	4		Free	10%
1101.00.90	4		Free	10%
1501.00.00	4		Free	10%
1502.00.10	4		Free	10%
1503.00.10	4		Free	10%
1506.00.10	4		Free	10%
1507.10.00	4		Free	10%
1507.90.00	4		Free	10%
1508.10.00	4		Free	10%
1508.90.00	4		Free	10%
1509.10.00	4		Free	10%
1509.90.00	4		Free	10%
1510.00.10	4		Free	10%
1510.00.90	4		Free	10%
1511.10.00	4		Free	10%
1511.90.00	4		Free	10%
1512.11.00	4		Free	10%
1512.19.10	4		Free	10%
1512.21.00	4		Free	10%
1512.29.00	4		Free	10%
1513.11.00	4		Free	10%
1513.19.00	4		Free	10%
1513.21.00	4		Free	10%
1513.29.00	4		Free	10%
1514.10.00	4		Free	10%
1514.90.00	4		Free	10%
1515.21.00	4		Free	10%
1515.29.00	4		Free	10%
1515.50.10	4		Free	10%

<i>Provision Amended</i>		<i>Amended</i>	
<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
1515.50.90	4	Free	10%
1515.60.10	4	Free	10%
1515.60.90	4	Free	10%
1515.90.10	4	Free	10%
1515.90.90	4	Free	10%
1516.10.00	4	Free	10%
1516.20.00	4	Free	10%
1517.10.00	4	Free	10%
1517.90.10	4	Free	10%
1517.90.90	4	Free	10%
1604.11.00	4	Free	10%
1604.12.00	4	Free	10%
1604.13.00	4	Free	10%
1604.14.00	4	Free	10%
1604.15.00	4	Free	10%
1604.16.00	4	Free	10%
1604.19.00	4	Free	10%
1604.20.00	4	Free	10%
1604.30.00	4	Free	10%
2106.90.32	3	\$36.06 per litre	\$37.86 per litre
2106.90.39	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2203.00.90	3	\$2.25 per litre	\$2.36 per litre
2204.10.90	3	\$3.50 per litre	\$3.68 per litre
2204.21.90	3	\$3.10 per litre	\$3.26 per litre
2204.29.90	3	\$3.10 per litre	\$3.26 per litre
2205.10.90	3	\$3.10 per litre	\$3.26 per litre
2205.90.90	3	\$3.10 per litre	\$3.26 per litre
2206.00.29	3	\$3.50 per litre	\$3.68 per litre
2206.00.99	3	\$3.10 per litre	\$3.26 per litre
2207.10.00	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2207.20.10	3	\$35.21 per litre	\$36.97 per litre
2207.20.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.20.20	3	\$35.21 per litre	\$36.97 per litre
2208.20.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.30.20	3	\$35.21 per litre	\$36.97 per litre

<i>Provision Amended</i>		<i>Amended</i>	
<i>Tariff Item</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
<i>No.</i>			
2208.30.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.40.20	3	\$35.21 per litre	\$36.97 per litre
2208.40.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.50.20	3	\$35.21 per litre	\$36.97 per litre
2208.50.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.60.20	3	\$35.21 per litre	\$36.97 per litre
2208.60.90	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.70.12	3	\$20.60 per litre	\$21.63 per litre
2208.70.19	3	\$36.06 per litre	\$37.86 per litre
2208.70.22	3	\$35.21 per litre	\$36.97 per litre
2208.70.29	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.90.21	3	\$35.21 per litre	\$36.97 per litre
2208.90.29	3	\$35.21 per litre	\$36.97 per litre
2208.90.91	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2208.90.99	3	\$61.64 per litre of alcohol	\$64.72 per litre of alcohol
2401.10.00	3	\$50.60 per kg	\$53.13 per kg
2401.20.00	3	\$50.60 per kg	\$53.13 per kg
2401.10.00	3	\$50.60 per kg	\$53.13 per kg
2402.30.00	3	\$69.52 per kg	\$73.00 per kg
2402.20.00	3	\$114.49 per kg or 1000 cigarettes whichever is the greater	\$120.21 per kg or 1000 cigarettes whichever is the greater
2402.90.10	3	\$69.52 per kg	\$73.00 per kg
2402.20.00	3	\$114.49 per kg or 1000 cigarettes whichever is the greater	\$120.21 per kg or 1000 cigarettes whichever is the greater
2403.10.00	3	\$55.50 per kg	\$73.00 per kg
2403.91.00	3	\$55.50 per kg	\$73.00 per kg
2403.99.90	3	\$55.50 per kg	\$73.00 per kg
2903.19.11	3	Free	27%
2903.19.19	3	Free	27%
2903.45.11	3	Free	27%
2903.45.12	3	Free	27%
2903.45.13	3	Free	27%
2903.45.14	3	Free	27%
2903.45.15	3	Free	27%

<i>Tariff Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Insert</i>
2903.45.16	3	Free	27%
2903.45.17	3	Free	27%
2903.45.18	3	Free	27%
2903.45.19	3	Free	27%
2903.45.21	3	Free	27%
2903.45.29	3	Free	27%
2903.49.11	3	Free	27%
2903.49.12	3	Free	27%
2903.49.19	3	Free	27%
6002.10.00	3	10%	27%
6002.20.00	3	10%	27%
6002.30.00	3	10%	27%
6002.41.00	3	10%	27%
6002.42.00	3	10%	27%
6002.43.00	3	10%	27%
6002.49.00	3	10%	27%
6002.91.00	3	10%	27%
6002.92.00	3	10%	27%
6002.93.00	3	10%	27%
6002.99.00	3	10%	27%
7009.91.00	3	27%	3%
7009.92.00	3	27%	3%
8471.10.00	3	3%	Free
8471.30.00	3	3%	Free
8471.41.00	3	3%	Free
8471.49.00	3	3%	Free
8471.50.00	3	3%	Free
8471.60.00	3	3%	Free
8471.70.00	3	3%	Free
8471.80.00	3	3%	Free
8471.90.00	3	3%	Free
8473.30.00	3	3%	Free
8708.99.10	3	27%	27% or \$4,050 per unit whichever is the greater

Amendment of Technical Nature

Technical amendments of minor nature are being made to clarify or assist in enforcement and compliance as follows:

1. The value \$500.00 appearing on Line 4 in description column 2 off tariff item 9901.00.10 is deleted and substituted with \$100.00.
2. The value \$500.00 appearing on Line 4 in description column 2 of tariff item 9901.00.90 is deleted and substituted with \$100.00.
3. The expression “and non-disposable” appearing in description column 2 of concession code 105 is hereby deleted.

Passed by the House of Representatives this 3rd day of December 2001.

Passed by the Senate this 12th day of December 2001.