



I assent.

[L.S.]

K. K. T. MARA
President

[21 October 1996]

AN ACT

TO AMEND THE CUSTOMS TARIFF ACT, 1986

ENACTED by the Parliament of Fiji

Short title and commencement

1.—(1) This Act may be cited as the Customs Tariff (Amendment) Act, 1996.

(2) This Act shall come into force on a date appointed by the Minister and published in the *Fiji Republic Gazette*.

Interpretation

2. The Customs Tariff Act, 1986, is in this Act referred to as “principal Act.”

“Part 3” of Index amended

3. “Part 3” of the Index is amended by inserting a new Code “213 A—Licenced Duty Free Operators, at An Export Warehouse” as follows:

<i>Code No.</i>	<i>Persons or Bodies</i>	<i>Goods Eligible for duty Conc.</i>	<i>Duty Rates Fiscal</i>	<i>VAT</i>	<i>Conditions</i>	<i>Certificate To Be Signed By</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
213 A	Licensed Duty Free Operators at an Export Warehouse	All approved goods	Free	10%	<p>(a) That the duty free Operator shall be approved by the Comptroller to sell by retail from a licenced export warehouse.</p> <p>(b) That the goods shall be exported as a result of retail sale from a licenced export warehouse within five (5) days of the departure to persons leaving Fiji from an approved airport or seaport;</p> <p>(c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose.</p>	

Passed by the House of Representatives this Seventeen day of September, in the year of our Lord One Thousand, Nine Hundred and Ninety-Six.

Passed by the Senate this First day of October, in the year of our Lord One Thousand, Nine Hundred and Ninety-Six.