

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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[1405]

GOVERNMENT OF FIJI

CUSTOMS TARIFF (BUDGET AMENDMENT) (NO. 3) DECREE 2012
(DECREE NO. 69 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Decree may be cited as the Customs Tariff (Budget Amendment) (No. 3) Decree 2012, and shall come into force on 22nd November, 2012.

Schedule 2 amended

2. Schedule 2 to the Customs Tariff Act 1986 is amended in—

(a) Part 1 by deleting—

(i) the duty rates appearing in columns 2, 3 or 4 as mentioned against each tariff item and substituting new duty rates for the tariff items specified below—

| Tariff Items | Column | Delete | Substitute |
|--------------|--------|--------|------------|
| 0401.10.10 | 3 | “15%” | “32%” |
| 0401.20.10 | 3 | “15%” | “32%” |
| 0401.40.10 | 3 | “15%” | “32%” |
| 0401.50.10 | 3 | “15%” | “32%” |
| 0402.10.10 | 3 | “15%” | “32%” |
| 0402.21.90 | 3 | “15%” | “32%” |
| 0402.29.90 | 3 | “15%” | “32%” |
| 0402.91.90 | 3 | “15%” | “32%” |
| 0402.99.90 | 3 | “15%” | “32%” |
| 0403.10.00 | 3 | “15%” | “32%” |
| 0403.90.00 | 3 | “5%” | “32%” |
| 0405.10.90 | 3 | “5%” | “32%” |
| 0405.20.00 | 3 | “5%” | “32%” |
| 0406.10.10 | 3 | “15%” | “32%” |
| 0406.10.90 | 3 | “5%” | “32%” |
| 0406.20.10 | 3 | “15%” | “32%” |
| 0406.20.90 | 3 | “5%” | “32%” |
| 0406.30.10 | 3 | “15%” | “32%” |
| 0406.30.90 | 3 | “5%” | “32%” |
| 0406.40.10 | 3 | “15%” | “32%” |
| 0406.40.90 | 3 | “5%” | “32%” |
| 0406.90.10 | 3 | “15%” | “32%” |
| 0406.90.90 | 3 | “5%” | “32%” |
| 0702.00.00 | 4 | “10%” | “Free” |

| | | | |
|------------|---|--------------------------------|--------------------------------|
| 0703.90.00 | 4 | “10%” | “Free” |
| 0704.10.00 | 4 | “10%” | “Free” |
| 0704.20.00 | 4 | “10%” | “Free” |
| 0704.90.00 | 4 | “10%” | “Free” |
| 0705.11.00 | 4 | “10%” | “Free” |
| 0705.19.00 | 4 | “10%” | “Free” |
| 0705.21.00 | 4 | “10%” | “Free” |
| 0705.29.00 | 4 | “10%” | “Free” |
| 0706.10.00 | 4 | “10%” | “Free” |
| 0706.90.00 | 4 | “10%” | “Free” |
| 0707.00.00 | 4 | “10%” | “Free” |
| 0708.10.00 | 4 | “10%” | “Free” |
| 0708.20.00 | 4 | “10%” | “Free” |
| 0708.90.00 | 4 | “10%” | “Free” |
| 0709.20.00 | 4 | “10%” | “Free” |
| 0709.30.00 | 4 | “10%” | “Free” |
| 0709.40.00 | 4 | “10%” | “Free” |
| 0709.51.00 | 4 | “10%” | “Free” |
| 0709.59.00 | 4 | “10%” | “Free” |
| 0709.60.00 | 4 | “10%” | “Free” |
| 0709.70.00 | 4 | “10%” | “Free” |
| 0709.91.00 | 4 | “10%” | “Free” |
| 0709.92.00 | 4 | “10%” | “Free” |
| 0709.93.00 | 4 | “10%” | “Free” |
| 0709.99.00 | 4 | “10%” | “Free” |
| 2106.90.32 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2106.90.39 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2203.00.10 | 3 | “\$2.22 per litre” | “\$2.44 per litre” |
| 2203.00.90 | 3 | “\$3.02 per litre” | “\$3.32 per litre” |
| 2204.10.90 | 3 | “\$4.71 per litre” | “\$5.18 per litre” |
| 2204.21.90 | 3 | “\$4.17 per litre” | “\$4.59 per litre” |
| 2204.29.90 | 3 | “\$4.17 per litre” | “\$4.59 per litre” |
| 2205.10.90 | 3 | “\$4.17 per litre” | “\$4.59 per litre” |
| 2205.90.90 | 3 | “\$4.17 per litre” | “\$4.59 per litre” |
| 2206.00.19 | 3 | “\$2.88 per litre” | “\$3.17 per litre” |
| 2206.00.22 | 3 | “\$2.88 per litre” | “\$3.17 per litre” |
| 2206.00.29 | 3 | “\$4.60 per litre” | “\$5.06 per litre” |
| 2206.00.92 | 3 | “\$2.88 per litre” | “\$3.17 per litre” |
| 2206.00.99 | 3 | “\$4.17 per litre” | “\$4.59 per litre” |
| 2207.10.00 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2207.20.10 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2207.20.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.20.10 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.20.20 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.20.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.30.10 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.30.20 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |

| | | | |
|------------|---|--|--|
| 2208.30.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.40.10 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.40.20 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.40.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.50.10 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.50.20 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.50.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.60.10 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.60.20 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.60.90 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.70.11 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.70.12 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.70.19 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.70.21 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.70.22 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.70.29 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.90.11 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.90.19 | 3 | “\$1.86 per litre” | “\$2.05 per litre” |
| 2208.90.21 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.90.29 | 3 | “\$47.28 per litre” | “\$52.01 per litre” |
| 2208.90.91 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2208.90.99 | 3 | “\$82.78 per litre of alcohol” | “\$91.06 per litre of alcohol” |
| 2401.10.00 | 3 | “\$145.03 per kg” | “\$159.53 per kg” |
| 2401.20.00 | 3 | “\$145.03 per kg” | “\$159.53 per kg” |
| 2401.30.00 | 3 | “\$145.03 per kg” | “\$159.53 per kg” |
| 2402.10.00 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2402.20.00 | 3 | “\$153.76 per kg or 1000 cigarettes, whichever is the greater” | “\$169.14 per kg or 1000 cigarettes, whichever is the greater” |
| 2402.90.10 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2402.90.90 | 3 | “\$153.76 per kg or 1000 cigarettes, whichever is the greater” | “\$169.14 per kg or 1000 cigarettes, whichever is the greater” |
| 2403.11.00 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2403.19.00 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2403.91.00 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2403.99.90 | 3 | “\$93.37 per kg” | “\$102.71 per kg” |
| 2707.10.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2707.20.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2707.30.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2707.50.10 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.12.11 | 3 | “44 cents per litre” | “46 cents per litre” |

| | | | |
|------------|---|----------------------|----------------------|
| 2710.12.12 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.12.13 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.12.19 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.12.31 | 3 | “18 cents per litre” | “20 cents per litre” |
| 2710.12.32 | 3 | “18 cents per litre” | “20 cents per litre” |
| 2710.12.39 | 3 | “10 cents per litre” | “12 cents per litre” |
| 2710.20.11 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.20.12 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.20.13 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.20.19 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2710.20.31 | 3 | “18 cents per litre” | “20 cents per litre” |
| 2710.20.32 | 3 | “18 cents per litre” | “20 cents per litre” |
| 2710.20.33 | 3 | “10 cents per litre” | “12 cents per litre” |
| 2902.20.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2902.30.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2902.41.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2902.42.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2902.43.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2902.44.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2905.11.00 | 3 | “44 cents per litre” | “46 cents per litre” |
| 2903.79.10 | 3 | “5%” | “32%” |
| 2903.79.90 | 3 | “5%” | “32%” |
| 3826.00.00 | 3 | “18 cents per litre” | “20 cents per litre” |
| 3923.30.00 | 4 | “Free” | “15%” |
| 3923.50.00 | 4 | “Free” | “15%” |
| 3923.90.00 | 4 | “Free” | “15%” |
| 3924.10.00 | 4 | “Free” | “15%” |
| 3924.90.00 | 4 | “Free” | “15%” |
| 8704.21.11 | 3 | “32%” | “5%” |
| 8704.21.13 | 3 | “32%” | “5%” |
| 8704.22.11 | 3 | “32%” | “5%” |
| 8704.22.12 | 3 | “32%” | “5%” |
| 8704.23.10 | 3 | “32%” | “5%” |
| 8704.31.11 | 3 | “32%” | “5%” |
| 8704.31.13 | 3 | “32%” | “5%” |
| 8704.32.11 | 3 | “32%” | “5%” |
| 8704.32.13 | 3 | “32%” | “5%” |
| 8706.00.10 | 3 | “32%” | “5%” |
| 8706.00.91 | 3 | “32%” | “5%” |
| 8704.21.11 | 4 | “15%” | “5%” |
| 8704.21.13 | 4 | “15%” | “5%” |
| 8704.22.11 | 4 | “15%” | “5%” |
| 8704.22.12 | 4 | “15%” | “5%” |
| 8704.23.10 | 4 | “15%” | “5%” |
| 8704.31.11 | 4 | “15%” | “5%” |
| 8704.31.13 | 4 | “15%” | “5%” |
| 8704.32.11 | 4 | “15%” | “5%” |
| 8704.32.13 | 4 | “15%” | “5%” |
| 8706.00.10 | 4 | “15%” | “5%” |
| 8706.00.91 | 4 | “15%” | “5%” |
| 9908.00.10 | 2 | “\$47.28 per litre” | “\$52.01 per litre” |

- (ii) tariff items 1212.99.10 and 1212.99.90 under the subheading 1212.99, and substituting the following—

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Excise</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|--------------------|---------------|----------------------|-------------------|--------------------|-------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| “1212.99.00 | -- Other | 5% | Free | 15% | Free | 054.89 | kg” |

- (iii) tariff item 1211.90.00 and substituting the following—

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Excise</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|--------------------|---------------|----------------------|-------------------|--------------------|-------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| “1211.90 | - Other | | | | | | |
| 1211.90.10 | --- Kava or yaqona | 5% | Free | 15% | Free | 292.49 | kg |
| 1211.90.90 | --- Other | 5% | Free | 15% | Free | 292.49 | kg” |

- (iv) tariff item 3923.10.00 and substituting the following—

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Excise</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|---|---------------|----------------------|-------------------|--------------------|-------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| “3923.10 | - Boxes, cases, crates and similar articles | | | | | | |
| 3923.10.10 | --- Of styrofoam | 32% | 15% | 15% | Free | 893.19 | kg |
| 3923.10.90 | --- Other | 15% | Free | 15% | Free | 893.19 | kg” |

- (v) tariff item 8418.99.00 and substituting the following—

| <u>Item No.</u> | <u>Description</u> | <u>Fiscal</u> | <u>Import Excise</u> | <u>Import Vat</u> | <u>Export Duty</u> | <u>Statistical Code</u> | <u>Unit</u> |
|-----------------|-----------------------------|---------------|----------------------|-------------------|--------------------|-------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| “8418.99 | -- Other | | | | | | |
| 8418.99.10 | --- Coolroom freezer panels | 32% | 15% | 15% | Free | 741.49 | kg |
| 8418.99.90 | --- Other | 5% | Free | 15% | Free | 741.49 | kg” |

- (vi) tariff item 2903.79.20;

(b) Part II in concession code 117 (iii) by deleting “8 cents” in column 3 and substituting “10 cents”; and

(c) Part III—

(i) by deleting concession code “260”; and

(ii) in concession code 272 by deleting “5%” in column 4 and substituting “Free”.

GIVEN under my hand this 22nd day of November 2012.

EPELI NAILATIKAU
President of the Republic of Fiji