

INTERIM GOVERNMENT OF THE REPUBLIC OF FIJI ISLANDS

CUSTOMS TARIFF ACT (AMENDMENT) (No. 7) PROMULGATION 2008
(PROMULGATION NO. 33 OF 2008)

IN EXERCISE of the powers conferred upon the Interim Government, and upon the exercise of my own deliberate judgement as President of the Republic of the Fiji Islands as to what is best and good for the people of Fiji, and by the executive authority of the State in accordance with section 85 of the Constitution and such other powers as may appertain, and with the advice of Cabinet, I, Josefa Iloilovatu Uluivuda, make this Promulgation—

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Promulgation may be cited as the Customs Tariff Act (Amendment) (No. 7) Promulgation 2008 and comes into force on 1st January 2009.

Section 11 amended

2. Section 11 of the Customs Tariff Act 1986 (“the Act”) is amended by—

(a) deleting Section 11 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 may consider necessary, remit or reduce duty payable in respect of imported machinery and equipment (including parts and materials) if he is satisfied it is to be used in a manufacturing or production process which will promote or create the development of industry in the country.

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

(b) by inserting a new section 11A and 11B—

“Exemption by Minister

11A.—(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.

“Minister discretion relation to Twelfth Schedule

11B.—(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 the Twelfth Schedule of the Income Tax Act.

(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.”

Section 17 amended

3. Section 17 of the Act is amended by inserting after a new section 17A the following—

“Diversion of goods from TFR for home consumption

17B.—(1) Subject to subsection (2) of this section, products manufactured in a Tax Free Region and consumed within Fiji shall become liable for duty on the imported articles or raw materials which

have been incorporated into such goods at the rate subsisting at the time of disposal of the products and the value for duty of the articles or materials shall be calculated in accordance with Part 1 and Part 2 of Schedule 1.

(2) Products manufactured in Tax Free Region and consumed within Fiji, and which, if they had been manufactured outside a Tax Free Region, would have been excisable goods under the Excise Act, 1986, shall become liable for duty on the finished product at a rate equivalent to the rate of excise duty for such products under the Excise Act, 1986, subsisting at the time of disposal, and the value for duty of the products shall be calculated in accordance with the Excise Act, 1986."

GIVEN UNDER MY HAND this 30th day of December 2008.

J. I. ULUIVUDA
President of the Republic of the Fiji Islands
