

GOVERNMENT OF THE SOVEREIGN DEMOCRATIC REPUBLIC OF FIJI
DECREE NO. 59

CUSTOMS TARIFF ACT (AMENDMENT) DECREE, 1991

A DECREE TO AMEND THE CUSTOMS TARIFF ACT, 1986

exercise of the powers vested in me as President of the Sovereign Democratic Republic of Fiji and Commander-in-Chief of the Armed Forces, and acting in accordance with the advice of the Prime Minister and the Cabinet, hereby make the following Decree -

Short title, etc.

1. This Decree may be cited as the Customs Tariff Act (Amendment) Decree, 1991.

Customs Tariff Act

- 2.-(1) Part III to the Customs Tariff Act is amended by inserting immediately after Section 11 the following new Section -

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

- (2) Part IV to the Customs Tariff Act is amended by inserting the following Section immediately after Section 17 -

"17A. Products manufactured in a Tax Free Zone and approved for consumption within Fiji shall be deemed to have been imported into Fiji and become liable for duty under Schedule 2 and the value for duty shall be calculated in accordance with Part I of Schedule 1".

Commencement

3. This Decree shall come into force on the day it is signed.

Made this 4th day of December 1991.