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CUSTOMS TARIFF ACT (AMENDMENT) DECREE 2001

(INTERIM CIVILIAN GOVERNMENT DECREE NO. 1)

IN exercise of the powers vested in the Interim Civilian Government by section 4 of the Interim Civilian Government (Transfer of Executive Authority) Decree No. 19 of 2000, I, Josefa Iloilovatu Uluivuda, President of the Republic of Fiji and acting in accordance with the advice of the Cabinet, make this Decree to amend the Customs Tariff Act 1986—

Short title, etc.

1. This Decree may be cited as the Customs Tariff Act (Amendment) Decree 2001 and is deemed to have come into force on the 12th December 2000.

Schedule 2

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

- (a) in page 1 of the Schedule by deleting "Customs Tariff (Amendment) Act, 1998" and substituting "Customs Tariff Act (Amendment) Decree No. 36 of 2000" and adding "2" after "SCHEDULE";
- (b) in Part 1 under column (3) (Fiscal Rate) shown in the Schedule to this Decree by deleting the rates shown in the "Existing Fiscal Rate (%)" column and substituting the rates shown in the "New Fiscal Rate (%)" column.
- (c) in Part 2 by adding the following—

Code No.	Description and Part 1 Chapter, Heading or Item No. Applicable	Import Duty	
		Fiscal	VAT
"113	(a) Equipment and requisites for games and sports as follows: <ul style="list-style-type: none"> (i) Gloves for all sports considered to be a requisite for such sports (such headings as the Comptroller may approve) (ii) Boots specially designed for boxing, rugby and soccer, and spiked shoes specially designed for athletics and golf (Chapter 64) (iii) Protective head gear for boxing, cricket and rugby (Heading No. 65.06) (iv) Knee and ankle supports (Heading No. 61.17) (v) Skipping ropes (Heading No. 95.03) (vi) Grips for rackets or golf clubs (Headings Nos. 39.26 and 40.16) (vii) Head or wrist bands (Heading No. 63.07) (viii) Racket string (Heading No. 39.16) (ix) Swimming caps (Heading No. 65.06) 	Free	10%
	(b) (i) Cricket mats and artificial lawn for outdoor sports (Chapters 39 and 57)	Free	10%
123	Breakfast foods (such headings as the Comptroller may approve)"	Free	10%

(d) in Part 3 by adding the following:

Code No.	Persons or Bodies	Goods Eligible	Duty	Rates	Conditions	Certificate be signed by
			Fiscal	Vat		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
"222	A hospital or medical institution	Medical, hospital, surgical, dental and other goods, approved by the Comptroller	Free	Free	That the goods specified in column (3) are solely for medical, surgical or dental purposes, or for use in a hospital or medical institutions approved by the Permanent Secretary for Health	The Medical Superintendent
223	A university, school and other educational institution	Teaching aids, educational printed matter pre-recorded educational material and other goods as may be approved by the Comptroller	Free	Free	<p>(a) That the goods are solely for use in the teaching (including physical training of students or solely for use in a research programme</p> <p>(b) That the goods are for the official use of the approved organisation, are not intended for sale or to be otherwise disposed of and are to be used exclusively for purposes for which the concession is granted</p> <p>(c) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act</p> <p>(d) That the concession be subject to such other conditions as the Comptroller may impose</p>	The Registrar of the University. Principal of the school and other educational institutions

Code No.	Persons or Bodies	Goods Eligible	Duty	Rates	Conditions	Certificate be signed by
			Fiscal	Vat		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
"231	A producer or manufacturer in Fiji	Containers and other packaging goods of the following description for use in packing, commercial conveyance or putting up for sale goods which are produced or manufactured in Fiji: (i) Plastic (Chapter 39) (ii) Paper (headings Nos. 48.19 and 48.21) (iii) Ceramics (heading No. 69.09) (iv) Glass (heading No. 70.10)	Free	10%	<p>(a) That the goods specified in paragraph (i) to (ix) and any other goods which the Comptroller may from time to time determine are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable:</p> <p>(b) That the expression 'containers and other packaging goods' in the first paragraph of column (3) of this Code shall apply to goods used in the manufacturing process and is not to be taken to include goods (other than bread wrappers) used by shops, supermarkets, restaurants and the like for packaging or displaying Fiji produce at the point of sale. Further the expression shall not be taken to include general purpose items such as strappings, strings, seals, clips and the like:</p>	The producer or manufacturer

Code No.	Persons or Bodies	Goods Eligible	Duty	Rates	Conditions	Certificate be signed by
			Fiscal	Vat		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(v) Ferrous metal (heading No. 73.10) (vi) Alluminium (heading No. 76.12) (vii) Stoppers, crown corks, etc. (heading No. 83.09) (viii) Compressed gas cylinders and similar pressure containers of iron, steel or alluminium of a kind ordinarily used for the transport of gases or liquids under pressure and not specially designed to be an intergral part of a machine or appliance (headings Nos. 73.11 and 76.13) (ix) Other packaging goods classifiable under headings Nos. 40.05, 40.06, 40.16, 44.21, 45.03, 45.04, 48.22, 48.23, 58.01, 73.26, 76.09 and such other headings as the Comptroller may from time to time approve"			(c) That the expression 'goods which are produced or manufactured in Fiji' in the first paragraph of column 3 of this code is not to be taken to include imported goods which are being packed, re-packed or labelled	

Note: All the goods cleared under Code 231 will attract concessionary rates of Free Fiscal and VAT.

SCHEDULE
(Section 2)

<i>Description</i>	<i>Tariff Items</i>	<i>Existing Fiscal Rate (%)</i>	<i>New Fiscal Rate (%)</i>
Split peas	0713.10.10	10	20
Milled/Broken rice	1006.30.00	10	20
	1006.40.00	10	20
Tinned Fish	1604.11.00	27	20
	1604.12.00	27	20
	1604.13.00	27	20
	1604.14.00	27	20
	1604.15.00	27	20
	1604.16.00	27	20
	1604.19.00	27	20
	1604.20.00	27	20
	1604.30.00	27	20
Perfumes & Cosmetics	3303.00.00	3	Free
	3304.10.00	3	Free
	3304.20.00	3	Free
	3304.30.00	3	Free
	3304.91.00	3	Free
	3304.99.00	3	Free
	3305.10.00	3	Free
	3305.20.00	3	Free
	3305.30.00	3	Free
	3305.90.00	3	Free
	3307.10.00	3	Free
	3307.20.00	3	Free
	3307.30.00	3	Free
Jewellery/Other articles of precious metals	7113.11.10	3	Free
	7113.11.90	3	Free
	7113.19.10	3	Free
	7113.19.90	3	Free
	7113.20.10	3	Free
	7113.20.90	3	Free
	7114.11.00	3	Free
	7114.19.90	3	Free
	7114.20.00	3	Free
	7115.10.00	3	Free
	7115.90.10	3	Free
	7115.90.90	3	Free
	7116.10.00	3	Free
	7116.20.00	3	Free
Watches	9101.11.00	3	Free
	9101.12.00	3	Free
	9101.19.00	3	Free
	9101.21.00	3	Free
	9101.29.00	3	Free
	9101.91.00	3	Free
	9101.99.00	3	Free
	9102.11.00	3	Free
	9102.12.00	3	Free
	9102.19.00	3	Free
	9102.21.00	3	Free
	9102.29.00	3	Free
	9102.91.00	3	Free
	9102.99.00	3	Free

Made at Suva this 29th day of December 2000.

J. I. ULUIVUDA
President of the Republic of Fiji