

# BILL NO. 12 OF 2024

## A BILL

### FOR AN ACT TO AMEND THE CUSTOMS TARIFF ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

- 1.—(1) This Act may be cited as the Customs Tariff (Budget Amendment) Act 2024.
- (2) This Act comes into force on 28 June 2024, except section 4(a) which comes into force on 1 August 2024.
- (3) In this Act, the Customs Tariff 1986 is referred to as the “Principal Act”.

*Part 1 of Schedule 2 amended*

2. Part 1 of Schedule 2 to the Principal Act is amended by—
  - (a) deleting the duty rates appearing in the third column and substituting the new duty rates in the fourth column specified in the table below for the following tariff items—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1701.12.00	6	“3%”	“Free”
1701.13.00	6	“3%”	“Free”

*Customs Tariff (Budget Amendment) — of 2024*

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1701.91.00	6	“3%”	“Free”
1701.99.00	6	“3%”	“Free”
2106.90.31	4	“5%”	“10%”
2106.90.32	4	“5%”	“10%”
2106.90.39	4	“5%”	“10%”
2203.00.10	4	“5%”	“10%”
2203.00.90	4	“5%”	“10%”
2204.10.10	4	“5%”	“10%”
2204.10.90	4	“5%”	“10%”
2204.21.10	4	“5%”	“10%”
2204.21.90	4	“5%”	“10%”
2204.22.10	4	“5%”	“10%”
2204.22.90	4	“5%”	“10%”
2204.29.10	4	“5%”	“10%”
2204.29.90	4	“5%”	“10%”
2204.30.00	4	“5%”	“10%”
2205.10.10	4	“5%”	“10%”
2205.10.90	4	“5%”	“10%”
2205.90.10	4	“5%”	“10%”
2205.90.90	4	“5%”	“10%”
2206.00.11	4	“5%”	“10%”
2206.00.19	4	“5%”	“10%”
2206.00.21	4	“5%”	“10%”
2206.00.22	4	“5%”	“10%”
2206.00.29	4	“5%”	“10%”
2206.00.91	4	“5%”	“10%”
2206.00.92	4	“5%”	“10%”
2206.00.99	4	“5%”	“10%”
2207.10.00	4	“5%”	“10%”
2207.20.10	4	“5%”	“10%”
2207.20.90	4	“5%”	“10%”
2208.20.10	4	“5%”	“10%”
2208.20.20	4	“5%”	“10%”
2208.20.90	4	“5%”	“10%”
2208.30.10	4	“5%”	“10%”
2208.30.20	4	“5%”	“10%”
2208.30.90	4	“5%”	“10%”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.40.10	4	“5%”	“10%”
2208.40.20	4	“5%”	“10%”
2208.40.90	4	“5%”	“10%”
2208.50.10	4	“5%”	“10%”
2208.50.20	4	“5%”	“10%”
2208.50.90	4	“5%”	“10%”
2208.60.10	4	“5%”	“10%”
2208.60.20	4	“5%”	“10%”
2208.60.90	4	“5%”	“10%”
2208.70.11	4	“5%”	“10%”
2208.70.12	4	“5%”	“10%”
2208.70.19	4	“5%”	“10%”
2208.70.21	4	“5%”	“10%”
2208.70.22	4	“5%”	“10%”
2208.70.29	4	“5%”	“10%”
2208.90.11	4	“5%”	“10%”
2208.90.19	4	“5%”	“10%”
2208.90.21	4	“5%”	“10%”
2208.90.29	4	“5%”	“10%”
2208.90.91	4	“5%”	“10%”
2208.90.99	4	“5%”	“10%”
2401.10.00	3	“\$365.28 per kg”	“\$383.54 per kg”
2401.20.00	3	“\$365.28 per kg”	“\$383.54 per kg”
2401.30.00	3	“\$365.28 per kg”	“\$383.54 per kg”
2402.10.00	3	“\$235.17 per kg”	“\$246.93 per kg”
2402.20.00	3	“\$320.74 per kg or 1000 cigarettes whichever is the greater”	“\$336.78 per kg or 1000 cigarettes whichever is the greater”
2402.90.10	3	“\$235.17 per kg”	“\$246.93 per kg”
2402.90.90	3	“\$320.74 per kg or 1000 cigarettes whichever is the greater”	“\$336.78 per kg or 1000 cigarettes whichever is the greater”
2403.11.00	3	“\$235.17 per kg”	“\$246.93 per kg”
2403.19.00	3	“\$235.17 per kg”	“\$246.93 per kg”
2403.91.00	3	“\$204.50 per kg”	“\$214.73 per kg”
2403.99.90	3	“\$204.50 per kg”	“\$214.73 per kg”

*Customs Tariff (Budget Amendment) — of 2024*

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2404.11.00	3	“\$235.17 per kg”	“\$246.93 per kg”
2404.12.00	3	“\$235.17 per kg”	“\$246.93 per kg”
2404.19.00	3	“\$235.17 per kg”	“\$246.93 per kg”
8901.10.00	3	“Free”	“5%”
8901.20.00	3	“Free”	“5%”
8901.30.00	3	“Free”	“5%”
8901.90.00	3	“Free”	“5%”
8902.00.00	3	“Free”	“5%”
8903.11.00	3	“Free”	“5%”
8903.12.00	3	“Free”	“5%”
8903.19.00	3	“Free”	“5%”
8903.21.00	3	“Free”	“5%”
8903.22.00	3	“Free”	“5%”
8903.23.00	3	“Free”	“5%”
8903.31.00	3	“Free”	“5%”
8903.32.00	3	“Free”	“5%”
8903.33.00	3	“Free”	“5%”
8903.93.00	3	“Free”	“5%”
8903.99.00	3	“Free”	“5%”
8903.99.10	3	“Free”	“5%”
8904.00.00	3	“Free”	“5%”
8905.10.00	3	“Free”	“5%”
8905.20.00	3	“Free”	“5%”
8905.90.00	3	“Free”	“5%”
8906.10.00	3	“Free”	“5%”
8906.90.00	3	“Free”	“5%”
8907.10.00	3	“Free”	“5%”
8907.90.10	3	“Free”	“5%”
8907.90.90	3	“Free”	“5%”
8908.00.00	3	“Free”	“5%”
9406.10.00	3	“32%”	“5%”
9406.20.00	3	“32%”	“5%”
9406.90.00	3	“32%”	“5%”

- (b) deleting tariff items 1601.20.30 and 1601.20.90 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“1601.00.30	--- Chorizo	5%	Free	15%	Free	017.2	kg
1601.00.90	--- Other continental sausages and similar products	5%	Free	15%	Free	017.2	kg”

- (c) deleting tariff item 1701.14.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“1701.14	-- Other cane sugar						
1701.14.10	--- Icing sugar	5%	Free	15%	Free	061.11	kg
1701.14.90	--- Other	32%	Free	15%	Free	061.11	kg”

- (d) in section IV, after paragraph 3 of the Subheading Note of Chapter 24, inserting the following—

**“Additional Note**

1.— The dutiable weight of products intended for inhalation without combustion under heading 2404 includes the weight of all materials which are integral parts thereof.”;

- (e) deleting tariff item 2501.00.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“ •	<b>25.01 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; or containing added anti-caking or free-flowing agents; sea water.</b>						
2501.00.10	--- Table salt	5%	Free	Free	Free	278.3	kg
2501.00.90	--- Other	5%	Free	15%	Free	278.3	kg”

(f) deleting tariff item 2922.40.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“2923.40.00	- Didecyldimethylammonium perfluorooctane sulphionate	5%	Free	15%	Free	514.81	kg”

(g) deleting tariff item 3402.50.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“3402.50.00	- Preparations put up for retail sale	5%	Free	Free	Free	554.22	kg”

(h) deleting tariff items 3705.10.00, 3705.90.10 and 3705.90.90 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“3705.00.10	--- For offset production	5%	Free	15%	Free	882.6	kg
3705.00.20	--- Slides and transparencies	5%	Free	15%	Free	882.6	kg
3705.00.90	--- Other	5%	Free	15%	Free	882.6	kg”

(i) after tariff item 3923.10.90 deleting the subheading and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“3923.20	- Sacks and bags (including cones):”						

(j) after subheading 62.01 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	“- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:”						

(k) after tariff item 6201.90.00 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	“- Other:”						

(l) after tariff item 6202.90.00 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	“- Other:”						

(m) deleting tariff item 6208.91.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“6208.91.00	-- Of cotton”						

(n) deleting tariff item 6208.92.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“6208.92.00	-- Of man-made fibres”						

(o) deleting tariff item 6208.99.00 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“6208.99.00	-- Of other textile materials”						

(p) in subheading 73.06 deleting “or” and substituting “of”;

(q) after tariff item 7419.80.00 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	“- Other:”						

(r) after tariff item 7419.99.40 deleting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
	“--- Cooking or heating apparatus of a kind used for domestic purpose, non-electric and parts thereof of copper”						

(s) deleting tariff items 8418.99, 8418.99.10 and 8418.99.90 and substituting the following—

<i>Item No</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
“8418.99.00	-- Other:	Free	Free	15%	Free	741.49	kg”

(t) in subheading 85.17 deleting “:” and substituting “;”;

(u) in section XVII of Chapter 87, in the heading description of 8716, deleting “there” and substituting “thereof”; and

(v) deleting tariff items 6201.91.00, 6201.92.00, 6201.93.00, 6201.99.00, 6202.91.00, 6202.92.00, 6202.93.00, 6202.99.00, 7419.91.00, 7419.99, 7419.99.10, 7419.99.20, 7419.99.30, 7419.99.40, 7419.99.51, 7419.99.52, 7419.99.99 and 7419.99.90.

*Part 2 of Schedule 2 amended*

3. Part 2 of Schedule 2 to the Principal Act is amended in concession code 110 in column 2 after “disabled persons;” by inserting “hospital beds;”.



Part 3 of Schedule 2 amended

4. Part 3 of Schedule 2 to the Principal Act is amended by—

(a) after concession code 201B, inserting the following new concession code—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“201C	(i) The Prime Minister (ii) Cabinet Ministers (iii) Assistant Ministers (iv) Leader of Opposition (v) Member of Parliament	Only 1 motor vehicle	Free	Free	Free	(a) That the vehicle is purchased by the concessionaire within their term of Parliament.  (b) That the goods are for the use of the concessionaire.  (c) That the disposal or use of 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 1986.	The Prime Minister or his or her Permanent Secretary”

(b) in concession code 212—

- (i) in column 3 after “liquor”, inserting “, electronic cigarettes, vapes, vape refills”;
- (ii) in column 6, deleting “Free” and substituting “15%”; and
- (iii) in column 7 paragraph (a), deleting “FJD\$2,000.00” and substituting “FJD\$1,000.00”;

(c) deleting concession code 218 and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 200 g net weight; or (ii) Cigars, not exceeding 200 g net weight; or (iii) Tobacco, not exceeding 200 g net weight; or (iv) Vapes or vape refill, not exceeding 200 ml of liquid; (v) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and (vi) Spirituous liquors, not exceeding 3 litres; or (vii) Wine, not exceeding 4.5 litres or; (viii) Beer, not exceeding 4.5 litres or; (ix) Any combination of the goods in paragraphs (vi) to (viii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph; (x) One piece of electronic cigarette; (xi) Other dutiable goods, not exceeding F\$2000.00 in value; and (xii) Other dutiable goods not exceeding F\$ 3000.00	Free	Free	Free	(a)(i) That the goods are not for sale; (ii) That the goods are accompanied, at the time of final disembarkation by the passenger or purchased online; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger; (iii) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji; (b) That in the case of goods specified in paragraph (i) to (x) of column (3) the age of the passenger shall not be less than eighteen years. That the provision specified under paragraph (xi) is only for the Holders of Gold Card issued by the Fiji Revenue and Customs Service.	Certificate not required”

(d) in concession code 218A in column 7 in paragraph (a), after “approved” inserting “local”;

(e) in concession code 228 in column 7 in paragraph (a)(i), deleting “54” and substituting “24”;

(f) in concession code 231 in column 4, deleting “3%” and substituting “Free”;

- (g) in concession code 231A in column 4, deleting “3%” and substituting “Free”;
- (h) in concession code 231B in column 4, deleting “3%” and substituting “Free”;
- (i) in concession code 235 in column 7, deleting paragraph (k);
- (j) deleting concession code 236 and substituting the following—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“236	Manufacturer or producer approved by the Comptroller	<p>(i) Raw material other than machinery equipment and motor vehicles (including parts and materials) of the approved goods falling under chapter 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 of the Harmonised System</p> <p>(ii) Raw materials used in the manufacture of the approved excisable goods</p> <p>(iii) Machinery, equipment and the accessories used in the manufacture of the goods</p>	Free	Free	15%	<p>(a) For the purposes of this concession, the final product must be obtained through a substantial transformation process, as defined under the Customs Act 1986;</p> <p>(b) That this provision is not extended to alcoholic beverages obtained through the mixing and blending process;</p> <p>(c) That this provision is not extended to other goods obtained through the process of mixing, blending and assembly;</p> <p>(d) That the materials are to be used by the manufacturer in the manufacture of the approved goods;</p> <p>(e) That the machinery is to be used by the manufacturer in the manufacture of the approved goods</p>	The person approved by the Comptroller”

- (k) in concession code 236A in column 4, deleting “3%” and substituting “Free”;
- (l) after concession code 236B, inserting the following new concession code—

Code No.	Person or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate to be signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
“236C	Manufacturer or producer of approved goods by the Comptroller for processing of alcoholic beverages through mixing & blending process	(i) Ethanol  (ii) Spirits and Spirituous liquor  (iii) Alcoholic flavours and concentrates (HS 2106)  (iv) Non-Alcoholic flavours and concentrates  (v) Refined sugar	50% of the specific rate  50% of the specific rate  30% of the specific rate  3%  3%	Free  Free  Free  Free	15%  15%  15%  15%	(a) Should be an approved excise manufacturer by the Comptroller.  (b) That the materials are to be used by the manufacturer in the manufacture of the approved goods.  (c) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller”

- (m) in concession code 252 in column 3—
- (i) after “8704.10.10,”, inserting “8704.10.90,”; and
- (ii) after “8704.23.30”, inserting “and any other goods as approved by the Comptroller”; and
- (n) in concession code 293 in column 3, deleting “Capital goods (capital equipment, plant, machinery and any other goods as approved by the Comptroller. This does not include kitchenware, raw materials, furniture and other prescribed goods)” and substituting “Capital equipment, plants, machinery and any other goods employed in the production of other goods but does not include furniture or motor vehicles”.

*Part 4 of Schedule 2 amended*

5. Part 4 of Schedule 2 to the Principal Act is amended by deleting concession code 401.

## **CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2024**

### **EXPLANATORY NOTE**

*(This note is not part of the Bill and is intended only to indicate its general effect)*

#### **1.0 BACKGROUND**

- 1.1 The Customs Tariff (Budget Amendment) Bill 2024 (**‘Bill’**) seeks to amend the Customs Tariff Act 1986 (**‘Act’**) to address budgetary policy changes in the 2024-2025 Budget.

#### **2.0 CLAUSES**

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 28 June 2024, except section 4(a) which comes into force on 1 August 2024.
- 2.2 Clause 2 of the Bill amends Part 1 of Schedule 2 to the Act to provide for the following changes—
- (i) removal of the 3% export duty on sugar;
  - (ii) increase in import excise duty on alcohol and tobacco from 5% to 10%;
  - (iii) increase in import fiscal duty on ships, boats and floating structures from free to 5%; and
  - (iv) reduction in import fiscal duty on the prefabricated building from 32% to 5%.
- 2.3 Clause 3 of the Bill amends Part 2 of Schedule 2 to the Act to exempt hospital beds from fiscal duty and value added tax (**‘VAT’**).
- 2.4 Clause 4 of the Bill amends Part 3 of Schedule 2 to the Act to provide for the following—
- (i) new concession code to exempt duty and VAT on the importation of one motor vehicle for a member of Parliament within their term of Parliament;
  - (ii) new concession code 236C for the manufacturers and producers processing alcoholic beverages through the mixing and blending process;

- (iii) removal of VAT concession on personal imports and reduction of threshold from \$2,000 to \$1,000;
- (iv) reduction in fiscal duties associated with concession codes 231, 231A, 231B, 235, 236 and 236A; and
- (v) changes to concession codes 218A, 228, 252 and 293.

2.5 Clause 5 of the Bill amends Part 4 of Schedule 2 to the Act by deleting concession code 401.

### **3.0 MINISTERIAL RESPONSIBILITY**

3.1 The Act comes under the responsibility of the Minister responsible for finance.

G. E. LEUNG  
Attorney-General