

## ACT NO. 32 OF 2002



I assent.

[L.S.]

J. I. ULUIVUDA  
President

[23 December 2002]

**AN ACT**

## TO AMEND THE CUSTOMS TARIFF ACT

[8th November, 2002]

ENACTED by the Parliament of the Fiji Islands—

*Short title, etc.*

1.—(1) This Act may be cited as the Customs Tariff (Budget Amendment) Act 2002 and is deemed to have commenced on 8th November 2002.

(2) The increases in Tarrif Item Numbers 1701.11.00, 1701.12.00, 1701.91.00, 1701.99.00, 1703.10.00 and 1703.90.00 come into effect from 1 January 2003.

[1 January, 2003]

*Schedule 2 amended*

2. Schedule 2 to the Customs Tariff Act 1986 is amended as set out in the Schedule to this Act.

SCHEDULE  
(Section 2)

| <i>Provision Amended</i> | <i>Amendment</i> |                                 |                                 |
|--------------------------|------------------|---------------------------------|---------------------------------|
| <i>Tariff Item No.</i>   | <i>Column</i>    | <i>Delete</i>                   | <i>Insert</i>                   |
| 1701.11.00               | 5                | 3%                              | 10%                             |
| 1701.12.00               | 5                | 3%                              | 10%                             |
| 1701.91.00               | 5                | 3%                              | 10%                             |
| 1701.99.00               | 5                | 3%                              | 10%                             |
| 1703.10.00               | 5                | 3%                              | 10%                             |
| 1703.90.00               | 5                | 3%                              | 10%                             |
| 2106.90.32               | 3                | \$37.86 per litre               | \$39.00 per litre               |
| 2106.90.39               | 3                | \$64.72 per litre<br>of alcohol | \$66.66 per litre<br>of alcohol |
| 2203.00.90               | 3                | \$2.36 per litre                | \$2.43 per litre                |
| 2204.10.90               | 3                | \$3.68 per litre                | \$3.79 per litre                |
| 2204.21.90               | 3                | \$3.26 per litre                | \$3.36 per litre                |
| 2205.10.90               | 3                | \$3.26 per litre                | \$3.36 per litre                |
| 2205.90.90               | 3                | \$3.26 per litre                | \$3.36 per litre                |
| 2206.00.19               | 3                | \$2.25 per litre                | \$2.32 per litre                |
| 2206.00.22               | 3                | \$2.25 per litre                | \$2.32 per litre                |
| 2206.00.29               | 3                | \$3.60 per litre                | \$3.71 per litre                |
| 2206.00.92               | 3                | \$2.25 per litre                | \$2.32 per litre                |
| 2206.00.99               | 3                | \$3.26 per litre                | \$3.36 per litre                |
| 2207.10.00               | 3                | \$64.72 per litre<br>of alcohol | \$66.66 per litre<br>of alcohol |
| 2207.20.10               | 3                | \$36.97 per litre               | \$38.07 per litre               |
| 2207.20.90               | 3                | \$64.72 per litre<br>of alcohol | \$66.66 per litre<br>of alcohol |
| 2208.20.10               | 3                | 27%                             | \$1.50 per litre                |
| 2208.20.20               | 3                | \$36.97 per litre               | \$38.07 per litre               |
| 2208.20.90               | 3                | \$64.72 per litre<br>of alcohol | \$66.66 per litre<br>of alcohol |
| 2208.30.10               | 3                | 27%                             | \$1.50 per litre                |
| 2208.30.20               | 3                | \$36.97                         | \$38.07 per litre               |
| 2208.30.90               | 3                | \$64.72 per litre<br>of alcohol | \$66.66 per litre<br>of alcohol |
| 2208.40.10               | 3                | 27%                             | \$1.50 per litre                |
| 2208.40.20               | 3                | \$36.97 per litre               | \$38.07 per litre               |

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|------------|---|---|--|
| 2208.40.90 | 3 | \$64.72 per litre<br>of alcohol                                   | \$66.66 per litre<br>of alcohol                                      |
| 2208.50.10 | 3 | 27%   | \$1.50 per litre   |
| 2208.50.20 | 3 | \$36.97 per litre   | \$38.07 per litre  |
| 2208.50.90 | 3 | \$64.72 per litre   | \$66.66 per litre<br>of alcohol of<br>alcohol                        |
| 2208.60.10 | 3 | 27%   | \$1.50 per litre   |
| 2208.60.20 | 3 | \$36.97 per litre   | \$38.07 per litre  |
| 2208.60.90 | 3 | \$64.72 per litre   | \$66.66 per litre<br>of alcohol of<br>alcohol                        |
| 2208.70.11 | 3 | 27%   | \$1.50 per litre   |
| 2208.70.12 | 3 | \$21.63 per litre   | \$22.28 per litre  |
| 2208.70.19 | 3 | \$37.86 per litre   | \$39.00 per litre<br>of alcohol                                      |
| 2208.70.21 | 3 | 27%   | \$1.50 per litre   |
| 2208.70.22 | 3 | \$36.97 per litre   | \$38.07 per litre  |
| 2208.70.29 | 3 | \$64.72 per litre   | \$66.66 per litre<br>of alcohol of<br>alcohol                        |
| 2208.90.11 | 3 | 27%   | \$1.50 per litre   |
| 2208.90.19 | 3 | 27%   | \$1.50 per litre   |
| 2208.90.21 | 3 | \$36.97 per litre   | \$38.07 per litre  |
| 2208.90.29 | 3 | \$36.97 per litre   | \$38.07 per litre  |
| 2208.90.91 | 3 | \$64.72 per litre<br>of alcohol                                   | \$66.66 per litre<br>of alcohol                                      |
| 2208.90.99 | 3 | \$64.72 per litre<br>of alcohol                                   | \$66.66 per litre<br>of alcohol                                      |
| 2401.10.00 | 3 | \$53.13 per kg  | \$54.72 per kg   |
| 2401.20.00 | 3 | \$53.13 per kg  | \$54.72 per kg   |
| 2401.30.00 | 3 | \$53.13 per kg  | \$54.72 per kg   |
| 2402.10.00 | 3 | \$73.00 per kg  | \$75.19 per kg   |
| 2402.20.00 | 3 | \$120.21 per kg or 1000<br>cigarettes whichever<br>is greater     | \$123.82 per kg or<br>1000 cigarettes<br>whichever is greater        |
| 2402.90.10 | 3 | \$73.00 per kg  | \$75.19 per kg   |
| 2402.90.90 | 3 | \$120.21 per kg or 1000<br>cigarettes whichever<br>is the greater | \$123.82 per kg or<br>1000 cigarettes<br>whichever is the<br>greater |
| 2403.10.00 | 3 | \$73.00 per kg  | \$75.19 per kg   |
| 2403.91.00 | 3 | \$73.00 per kg  | \$75.19 per kg   |

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|------------|---|--|--|
| 2403.99.90 | 3 | \$73.00 per kg   | \$75.19 per kg   |
| 4011.20.90 | 3 | 10%  | 27%  |
| 4012.11.00 | 3 | 27% or \$12.60 per tyre<br>which ever is the greater   | 27% or \$16.00 per<br>tyre which ever is<br>the greater  |
| 4012.12.00 | 3 | 27% or \$12.60 per tyre<br>which ever is the greater   | 27% or \$16.00 per<br>tyre which ever is the<br>greater  |
| 4012.13.00 | 3 | 27% or \$12.60 per tyre<br>tyre which ever is the<br>greater   | 27% or \$16.00 per<br>which ever is the<br>greater   |
| 4012.20.00 | 3 | 27% or \$12.60 per tyre<br>which ever is the greater   | 27% or \$16.00 per<br>tyre which ever is the<br>greater  |
| 4909.00.00 | 3 | 27%  | 10%  |
| 6601.10.00 | 3 | 27%  | 10%  |
| 6601.91.00 | 3 | 27%  | 10%  |
| 6601.99.00 | 3 | 27%  | 10%  |
| 7108.11.00 | 3 | 3%   | Free   |
| 7108.12.00 | 3 | 3%   | Free   |
| 7108.13.00 | 3 | 3%   | Free   |
| 7213.10.10 | 2 | Of a circular cross-section<br>measuring not less than<br>not 10mm but not more<br>than 24mm in diameter | Of a circular cross-<br>section measuring<br>less than 10mm but<br>not more than 32mm<br>in diameter       |
| 7213.20.10 | 2 | Of a circular cross-section<br>measuring not less than<br>10mm but not more than<br>24mm in diameter     | Of a circular cross-<br>section measuring<br>not less than 10 mm<br>but not more than 32<br>mm in diameter |
| 7213.99.10 | 2 | Of a circular cross-section<br>measuring 14mm or more<br>but not more than 24mm<br>in diameter           | Of a circular cross-<br>section measuring or<br>more but not more<br>than 32mm in<br>diameter              |
| 7214.20.10 | 2 | Of a circular cross-section<br>measuring not less than<br>10mm but not more than<br>24mm in diameter     | Of a circular cross-<br>section measuring not<br>less than 10mm but<br>not more than 32mm<br>in diameter   |

|            |   |   |   |
|------------|---|---|---|
| 7214.30.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 7214.91.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 7214.99.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 7215.10.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 7215.50.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 7215.90.10 | 2 | Of a circular cross-section measuring not less than 10mm but not more than 24mm in diameter | Of a circular cross-section measuring not less than 10mm but not more than 32mm in diameter |
| 8302.10.10 | 3 | 27%   | 3%  |
| 8302.41.10 | 3 | 27%   | 3%  |
| 8302.42.10 | 3 | 27%   | 3%  |
| 8302.49.10 | 3 | 27%   | 3%  |
| 8703.21.10 | 3 | Free  | 27% or \$4050 per unit whichever is the greater   |
| 8703.22.11 | 3 | Free  | 27% or \$5,400 per unit whichever is the greater  |
| 8703.22.21 | 3 | Free  | 27% or \$6,300 per unit whichever is the greater  |

|            |   |      |   |
|------------|---|------|---|
| 8703.23.11 | 3 | Free | 27% or \$7,650 per unit whichever is the greater  |
| 8703.23.21 | 3 | Free | 27% or \$8,650 per unit whichever is the greater  |
| 8703.23.31 | 3 | Free | 27% or \$10,650 per unit whichever is the greater |
| 8703.23.41 | 3 | Free | 27% or \$11,650 per unit whichever is the greater |
| 8703.24.10 | 3 | Free | 27% or \$12,650 per unit whichever is the greater |
| 8703.31.11 | 3 | Free | 27% or \$4050 per unit whichever is the greater   |
| 8703.31.21 | 3 | Free | 27% or \$5400 per unit whichever is the greater   |
| 8703.31.31 | 3 | Free | 27% or \$6300 per unit whichever is the greater   |
| 8703.32.11 | 3 | Free | 27% or \$7650 per unit whichever is the greater   |
| 8703.32.21 | 3 | Free | 27% or \$8650 per unit whichever is the greater   |
| 8703.32.31 | 3 | Free | 27% or \$10,650 per unit whichever is the greater |
| 8703.33.11 | 3 | Free | 27% or \$11,650 per unit whichever is the greater |
| 8703.33.21 | 3 | Free | 27% or \$12,650 per unit whichever is the greater |
| 8704.22.11 | 3 | 15%  | 10%   |
| 8704.22.90 | 3 | 15%  | 10%   |
| 8704.23.90 | 3 | 15%  | 10%   |
| 8704.32.11 | 3 | 15%  | 10%   |

|            |   |  |  |
|------------|---|--|--|
| 8704.32.30 | 3 | 15%  | 10%  |
| 8704.32.90 | 3 | 15%  | 10%  |
| 8704.90.00 | 3 | 15%  | 10%  |
| 8706.00.10 | 3 | 15%  | 10%  |
| 8708.70.10 | 3 | 27% or \$12.60 per unit<br>whichever is the<br>greater | 27% or \$16.00 per<br>unit whichever is the<br>greater |
| 9405.10.00 | 3 | 3%   | 10%  |

Amendments of a Technical Nature

Technical amendments of a minor nature are being made to clarify, or assist in Enforcement and Compliance as follows:-

- (a) The expression “10mm but not more than 24mm” appearing in column 2 of Tariff heading Nos. 72.13, 72.14 and 72.15 is deleted and substituted with the following expression “10mm but not more than 32mm”;
- (b) The rate \$36.97 per litre under tariff item 9908.00.10 is deleted and substituted with \$38.07 per litre
- (c) The following expression is inserted under code 117 immediately after item iii.
 

|      |                      |              |     |
|------|----------------------|--------------|-----|
| (iv) | solvent gasoline,    | 2c per litre | 10% |
|      | unleaded and undyed  |              |     |
|      | (Item no 2710.11.19) |              |     |
- (d) Code 117 (iii) is amended by substituting the expression “8cents per litre” for the expression “10 cents per litre” in column 3.
- (e) The ad valorem rate of 27% appearing in column 3 of tariff items Nos. 2208.20.10, 2208.30.10, 2208.40.10, 2208.50.10, 2208.60.10, 2208.70.11, 2208.70.21, 2208.90.11 and 2208.90.19 is deleted and substituted with specific rate of \$1.50 per litre.

(f) Code 111 is amended by adding the expression “bone and muscle protective articles of textile material (e.g. knee caps, ankle guards and the like)” immediately after the expression contact lenses

111 Colotomy bandages; frames for corrective spectacle and blanks for corrective spectacle lenses; contact lenses; bone and muscle protective articles of textile material (e.g. knee caps, ankle guards and the like).

(g) Amended by adding Code 238 immediately after Code 237 to Part III of the Tariff.

|     |                           |                |     |   |  |
|-----|---------------------------|----------------|-----|---|--|
| 238 | Approved<br>Organisations | Ambulance Free | 10% | Specialised equipped<br>vehicles for the<br>transport of sick<br>person or patients | Person or<br>bodies as<br>approved by<br>Comptroller<br>of Customs |
|-----|---------------------------|----------------|-----|---|--|

Passed by the House of Representatives this 2nd day of December 2002.

Passed by the Senate this 16th day of December 2002.