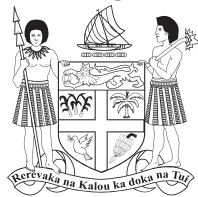


EXTRAORDINARY



**REPUBLIC OF FIJI ISLANDS GOVERNMENT GAZETTE**  
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No. 5

[16]

GOVERNMENT OF FIJI

CUSTOMS TARIFF (BUDGET AMENDMENT) DECREE 2012  
 (DECREE NO. 3 OF 2012)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

A DECREE TO AMEND THE CUSTOMS TARIFF ACT 1986

*Short title and commencement*

- 1.—(1) This Decree may be cited as the Customs Tariff (Budget Amendment) Decree 2012.
- (2) This Decree is deemed to have come into force on 25th November, 2011.
- (3) The Customs Tariff Act 1986 is referred to as the ‘Principal Act’.

*Part I of Schedule 2 amended*

2.—(1) Part I of Schedule 2 of the Principal Act is amended by deleting the duty rates appearing in column 3 and substituting the new duty rates in column 4, for the tariff items specified below—

<i>Tariff Item</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0101.10.00	3	“5%”	“Free”
0102.10.00	3	“5%”	“Free”
0103.10.00	3	“5%”	“Free”
0104.10.00	3	“5%”	“Free”
0104.20.00	3	“5%”	“Free”
0703.90.00	3	“32%”	“5%”
0704.10.00	3	“32%”	“5%”
0704.20.00	3	“32%”	“5%”
0704.90.00	3	“32%”	“5%”
0705.21.00	3	“32%”	“5%”
0705.29.00	3	“32%”	“5%”
0706.10.00	3	“32%”	“5%”
0706.90.00	3	“32%”	“5%”
0708.10.00	3	“32%”	“5%”
0708.20.00	3	“32%”	“5%”
0708.90.00	3	“32%”	“5%”
0709.20.00	3	“32%”	“5%”

0709.40.00	3	“32%”	“5%”
0709.51.00	3	“32%”	“5%”
0709.59.00	3	“32%”	“5%”
0709.60.00	3	“32%”	“5%”
0709.70.00	3	“32%”	“5%”
0709.90.00	3	“32%”	“5%”
1209.10.00	3	“5%”	“Free”
1209.21.00	3	“5%”	“Free”
1209.22.00	3	“5%”	“Free”
1209.23.00	3	“5%”	“Free”
1209.24.00	3	“5%”	“Free”
1209.25.00	3	“5%”	“Free”
1209.29.00	3	“5%”	“Free”
1209.30.00	3	“5%”	“Free”
1209.91.00	3	“5%”	“Free”
1209.99.00	3	“5%”	“Free”
1511.90.00	3	“15%”	“32%”
1604.11.00	3	“15%”	“32%”
1604.12.00	3	“15%”	“32%”
1604.13.00	3	“15%”	“32%”
1604.14.00	3	“15%”	“32%”
1604.15.00	3	“15%”	“32%”
1604.16.00	3	“15%”	“32%”
1604.19.00	3	“15%”	“32%”
1604.20.00	3	“15%”	“32%”
2106.90.32	3	“\$45.90 per litre”	“\$47.28 per litre”
2106.90.39	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2203.00.10	3	“\$2.16 per litre”	“\$2.22 per litre”
2203.00.90	3	“\$2.93 per litre”	“\$3.02 per litre”
2204.10.90	3	“\$4.57 per litre”	“\$4.71 per litre”
2204.21.90	3	“\$4.05 per litre”	“\$4.17 per litre”
2204.29.90	3	“\$4.05 per litre”	“\$4.17 per litre”
2205.10.90	3	“\$4.05 per litre”	“\$4.17 per litre”
2205.90.90	3	“\$4.05 per litre”	“\$4.17 per litre”
2206.00.19	3	“\$2.80 per litre”	“\$2.88 per litre”
2206.00.22	3	“\$2.80 per litre”	“\$2.88 per litre”
2206.00.29	3	“\$4.47 per litre”	“\$4.60 per litre”
2206.00.92	3	“\$2.80 per litre”	“\$2.88 per litre”

2206.00.99	3	“\$4.05 per litre”	“\$4.17 per litre”
2207.10.00	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2207.20.10	3	“\$45.90 per litre”	“\$47.28 per litre”
2207.20.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.20.10	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.20.20	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.20.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.30.10	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.30.20	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.30.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.40.10	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.40.20	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.40.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.50.10	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.50.20	3	“45.90 per litre”	“\$47.28 per litre”
2208.50.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.60.10	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.60.20	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.60.90	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.70.11	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.70.12	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.70.19	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.70.21	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.70.22	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.70.29	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.90.11	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.90.19	3	“\$1.81 per litre”	“\$1.86 per litre”
2208.90.21	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.90.29	3	“\$45.90 per litre”	“\$47.28 per litre”
2208.90.91	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2208.90.99	3	“\$80.37 per litre of alcohol”	“\$82.78 per litre of alcohol”
2401.10.00	3	“\$140.81 per kg”	“\$145.03 per kg”
2401.20.00	3	“\$140.81 per kg”	“\$145.03 per kg”
2401.30.00	3	“\$140.81 per kg”	“\$145.03 per kg”
2402.10.00	3	“\$90.65 per kg”	“\$93.37 per kg”
2402.20.00	3	“\$149.28 per kg or 1000 cigarettes, whichever is the greater”	“\$153.76 per kg or 1000 cigarettes, whichever is the greater”
2402.90.10	3	“\$90.65 per kg”	“\$93.37 per kg”

2402.90.90	3	“\$149.28 per kg or 1000 cigarettes, whichever is the greater”	“\$153.76 per kg or 1000 cigarettes, whichever is the greater”
2403.10.00	3	“\$90.65 per kg”	“\$93.37 per kg”
2403.91.00	3	“\$90.65 per kg”	“\$93.37 per kg”
2403.99.90	3	“\$90.65 per kg”	“\$93.37 per kg”
2922.42.00	3	“5%”	“32%”
3808.50.00	3	“5%”	“Free”
3808.91.90	3	“5%”	“Free”
3808.92.00	3	“5%”	“Free”
3808.93.00	3	“5%”	“Free”
3926.90.20	3	“5%”	“15%”
4820.20.00	3	“15%”	“32%”
6002.40.00	3	“32%”	“5%”
6002.90.00	3	“32%”	“5%”
6003.10.00	3	“32%”	“5%”
6003.20.00	3	“32%”	“5%”
6003.30.00	3	“32%”	“5%”
6003.40.00	3	“32%”	“5%”
6003.90.00	3	“32%”	“5%”
6004.10.00	3	“32%”	“5%”
6004.90.00	3	“32%”	“5%”
6005.21.00	3	“32%”	“5%”
6005.22.00	3	“32%”	“5%”
6005.23.00	3	“32%”	“5%”
6005.24.00	3	“32%”	“5%”
6005.31.00	3	“32%”	“5%”
6005.32.00	3	“32%”	“5%”
6005.33.00	3	“32%”	“5%”
6005.34.00	3	“32%”	“5%”
6005.41.00	3	“32%”	“5%”
6005.42.00	3	“32%”	“5%”
6005.43.00	3	“32%”	“5%”
6005.44.00	3	“32%”	“5%”
6005.90.00	3	“32%”	“5%”
6006.10.00	3	“32%”	“5%”
6006.21.00	3	“32%”	“5%”
6006.22.00	3	“32%”	“5%”

6006.23.00	3	“32%”	“5%”
6006.24.00	3	“32%”	“5%”
6006.31.00	3	“32%”	“5%”
6006.32.00	3	“32%”	“5%”
6006.33.00	3	“32%”	“5%”
6006.34.00	3	“32%”	“5%”
6006.41.00	3	“32%”	“5%”
6006.42.00	3	“32%”	“5%”
6006.43.00	3	“32%”	“5%”
6006.44.00	3	“32%”	“5%”
6006.90.00	3	“32%”	“5%”
8701.20.10	3	“32%”	“5%”
8701.30.10	3	“32%”	“5%”
8701.90.20	3	“32%”	“5%”
8704.10.10	3	“32%”	“5%”
8704.21.51	3	“32%”	“5%”
8704.21.53	3	“32%”	“5%”
8704.21.55	3	“32%”	“5%”
8704.21.57	3	“32%”	“5%”
8704.21.59	3	“32%”	“5%”
8704.21.62	3	“32%”	“5%”
8704.21.64	3	“32%”	“5%”
8704.21.66	3	“32%”	“5%”
8704.21.91	3	“32%”	“5%”
8704.22.20	3	“32%”	“5%”
8704.22.91	3	“32%”	“5%”
8704.23.30	3	“32%”	“5%”
8704.23.91	3	“32%”	“5%”
8704.31.20	3	“15%”	“5%”
8704.31.51	3	“32%”	“5%”
8704.31.53	3	“32%”	“5%”
8704.31.55	3	“32%”	“5%”
8704.31.57	3	“32%”	“5%”
8704.31.59	3	“32%”	“5%”
8704.31.62	3	“32%”	“5%”
8704.31.64	3	“32%”	“5%”
8704.31.66	3	“32%”	“5%”
8704.31.91	3	“32%”	“5%”
8704.32.20	3	“32%”	“5%”

8704.32.40	3	“32%”	“5%”
8704.32.60	3	“32%”	“5%”
8704.90.10	3	“32%”	“5%”
8705.10.10	3	“32%”	“5%”
8705.20.10	3	“32%”	“5%”
8705.30.10	3	“32%”	“5%”
8705.40.10	3	“32%”	“5%”
8705.90.10	3	“32%”	“5%”
8705.90.91	3	“32%”	“5%”
8716.20.10	3	“32%”	“5%”
8716.31.10	3	“32%”	“5%”
8716.39.10	3	“32%”	“5%”
8716.40.10	3	“32%”	“5%”
9201.10.00	3	“5%”	“Free”
9201.20.00	3	“5%”	“Free”
9201.90.00	3	“5%”	“Free”
9202.10.00	3	“5%”	“Free”
9202.90.00	3	“5%”	“Free”
9205.10.00	3	“5%”	“Free”
9205.90.00	3	“5%”	“Free”
9206.00.00	3	“5%”	“Free”
9207.10.00	3	“5%”	“Free”
9207.90.00	3	“5%”	“Free”
9208.10.00	3	“5%”	“Free”
9208.90.00	3	“5%”	“Free”
9506.11.00	3	“5%”	“Free”
9506.12.00	3	“5%”	“Free”
9506.19.00	3	“5%”	“Free”
9506.21.00	3	“5%”	“Free”
9506.29.00	3	“5%”	“Free”
9506.31.00	3	“5%”	“Free”
9506.32.00	3	“5%”	“Free”
9506.39.00	3	“5%”	“Free”
9506.40.00	3	“5%”	“Free”
9506.51.00	3	“5%”	“Free”
9506.59.00	3	“5%”	“Free”
9506.61.00	3	“5%”	“Free”
9506.62.00	3	“5%”	“Free”
9506.69.00	3	“5%”	“Free”

9506.70.00	3	“5%”	“Free”
9506.91.00	3	“5%”	“Free”
9506.99.10	3	“5%”	“Free”
9506.99.30	3	“5%”	“Free”
9506.99.90	3	“5%”	“Free”
5607.41.00	4	“Free”	“15%”
5607.49.00	4	“Free”	“15%”
5607.50.00	4	“Free”	“15%”
5607.90.90	4	“Free”	“15%”
7317.00.00	4	“Free”	“10%”
8704.10.10	4	“15%”	“5%”
8704.21.51	4	“15%”	“5%”
8704.21.53	4	“15%”	“5%”
8704.21.55	4	“15%”	“5%”
8704.21.57	4	“15%”	“5%”
8704.21.59	4	“15%”	“5%”
8704.21.62	4	“15%”	“5%”
8704.21.64	4	“15%”	“5%”
8704.21.66	4	“15%”	“5%”
8704.21.91	4	“15%”	“5%”
8704.22.20	4	“15%”	“5%”
8704.22.91	4	“15%”	“5%”
8704.23.30	4	“15%”	“5%”
8704.23.91	4	“15%”	“5%”
8704.31.20	4	“Free”	“5%”
8704.31.51	4	“15%”	“5%”
8704.31.53	4	“15%”	“5%”
8704.31.55	4	“15%”	“5%”
8704.31.57	4	“15%”	“5%”
8704.31.59	4	“15%”	“5%”
8704.31.62	4	“15%”	“5%”
8704.31.64	4	“15%”	“5%”
8704.31.66	4	“15%”	“5%”
8704.31.91	4	“15%”	“5%”
8704.32.20	4	“15%”	“5%”
8704.32.40	4	“15%”	“5%”
8704.32.60	4	“15%”	“5%”
8704.90.10	4	“15%”	“5%”
9201.10.00	4	“10%”	“Free”

9201.20.00	4	“10%”	“Free”
9201.90.00	4	“10%”	“Free”
9202.10.00	4	“10%”	“Free”
9202.90.00	4	“10%”	“Free”
9205.10.00	4	“10%”	“Free”
9205.90.00	4	“10%”	“Free”
9206.00.00	4	“10%”	“Free”
9207.10.00	4	“10%”	“Free”
9207.90.00	4	“10%”	“Free”
9908.00.10	2	“\$45.90 per litre”	“\$47.28 per litre”
0805.10.00	3	“15%”	“5%”
0805.20.00	3	“15%”	“5%”

(2) Part I of Schedule 2 of the Principal Act is amended by deleting tariff item 7314.41.00 and substituting—

<i>Item No.</i>	<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>Import Vat</i>	<i>Export Duty</i>	<i>Statistical Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"7314.41	- - Plated or coated with zinc						
7314.41.10	- - - Chicken mesh hexagonal wire netting	5%	10%	15%	Free	693.532	kg
7314.41.90	- - - Other	32%	10%	15%	Free	693.538	kg"

(3) Part I of Schedule 2 of the Principal Act is amended by deleting tariff item 8523.40.00 and substituting—

<i>Item No.</i>	<i>Description</i>	<i>Fiscal</i>	<i>Import Excise</i>	<i>Import Vat</i>	<i>Export Duty</i>	<i>Statistical Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"8523.40	- Optical media						
8523.40.10	- - - Unrecorded	\$1.00 per disc	10%	15%	Free	898.417	u
8523.40.90	- - - Other	5%	10%	15%	Free	898.419	u"

*Part II of Schedule 2 amended*

3. Part II of Schedule 2 of the Principal Act is amended by deleting, item “(ii)” in column 2 of concession code 117.



*Part III of Schedule 2 amended*

4.—(1) Part III of Schedule 2 of the Principal Act is amended by inserting, in concession code 236, the following new item after item no. (ii)—

<i>Goods</i>	<i>Fiscal</i>	<i>Excise</i>	<i>Vat</i>	<i>Conditions</i>	<i>Certificate to be signed by</i>
(3)	(4)	(5)	(6)	(7)	(8)
“(iii) Machinery used in the manufacture of goods	Free	Free	15%	That the machinery is to be used by the manufacturer in the manufacture of approved goods	The person approved by the Comptroller”

(2) Part III of Schedule 2 of the Principal Act is amended by adding, the following new concession code numbers 241—274, after concession code 240—

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"241	Bus operators excluding mini bus operators	(i) New chassis fitted with engine for body building purposes and new bus engines for replacement of old buses (ii) Identifiable fixtures & components (iii) Ticketing machines and ticketing machine parts	Free	Free	15%	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
242	Companies involved in or with Logging Industry	New cab & chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into logging truck to the satisfaction of the Comptroller (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck cannot be used for any other purpose other than logging (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (d) 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	The person approved by the Comptroller
243	Companies and individuals involved in or with sugar cane industry	New cab & Chassis	5%	Free	15%	(a) That the vehicle to be purchased as cab & chassis and converted into cane truck to the satisfaction of the Comptroller	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Fiscal		Duty Rates		Conditions	Certificate To Be Signed By
			Excise	VAT	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
244	Companies or entities granted approval under New Short Life Investment Scheme	Capital equipment, plant and machinery (does not include kitchenware, raw materials, furniture and furnishing)	Free	Free	15%	(a) That a provisional approval for SLIP is required from the Ministry of Finance (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (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	The person approved by the Comptroller	
245	Companies or entities involved in Inter-Island Shipping	(i) Gas-oil(diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31) (ii) Residual fuel oil (HS 2710.11.39) (iii) Mooring ropes between 56mm to 76mm in diameter	Free	Free	15%	(a) That the goods are directly used in vessels approved for Inter-Island Shipping (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (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	The person approved by the Comptroller	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By
			Fiscal	Excise VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(8)
246	Companies or entities involved in Fishing Industry	(i) Gas-oil (diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31) (ii) Specialised fishing gear & equipment (iii) Specialised fishing vessel (iv) Fish baits	2 cents per litre  Free Free Free	Free Free Free Free	15%  15% 15% 15%	The person approved by the Comptroller
247	Companies or entities involved in Prawn Industry	(i) Prawn Larvae (ii) Prawn feed (iii) Lime (iv) Formalin	Free Free Free Free	Free Free Free Free	15% 15% 15% 15%	The person approved by the Comptroller
248	Companies or entities involved in Pearl Farming	(i) Rope specifically DAN lines – (6mm, 10mm, 12mm, 16mm and 24mm) (ii) Floats – 300mm (iii) Mono filament - 100mm	3%  3% 3%	Free Free Free	15% 15% 15%	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) Spat collector lines	3%	Free	15%	the conditions laid down in Section 17 of the Customs Tariff Act	
		(v) Protective plastic mesh	3%	Free	15%		
		(vi) Panel and pocket nets	3%	Free	15%		
		(vii) Scientific equipment-					
		• Bag filter vessel and bag filters	3%	Free	15%		
		• UV sterilizer					
		• Chemicals (for hatchery)					
249	Approved operators engaged in 100% export	(i) Sharks fin	Free	Free	15%	(a) That the goods covered under concession are to be exported	The person approved by the Comptroller
		(ii) Live fish	Free	Free	15%	(b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	
		(iii) Live corals	Free	Free	15%	(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	
		(iv) Food supplement	Free	Free	15%		
		(v) Fish sauce & fish	Free	Free	15%		
250	An approved body or organisation	National team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That consent and purchase order from parent body such as FRU, FFA etc is required	The person approved by the Comptroller
						(b) That the goods are for the players representing the national team	
						(c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	
						(d) 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	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
251	An approved body or organisation	Club and school team uniform (jerseys, shorts and socks)	Free	Free	15%	(a) That confirmation from the District Association that the club is affiliated with the association (b) That the goods are directly used for club and school team uniform (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) 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	The person approved by the Comptroller
252	Companies or entities involved in new Mining Industry	(i) Machineries and specialised equipment (except hand tools of a kind for general - purpose use) (ii) Motor vehicles and mobile equipment (except parts & accessories) falling under tariff items- 8429.11.10; 8429.19.10; 8429.20.10; 8429.30.10; 8429.40.10; 8429.51.10; 8429.59.10; 8430.10.10; 8430.39.10; 8430.41.10; 8430.49.10; 8430.50.10; 8430.61.10; 8430.69.10; 8704.10.10; 8705.10.10; 8705.20.10; 8705.90.10; 8716.39.10; 8716.40.10; 8704.23.30	Free	Free	15%	(a) That the goods are solely to be used in mining work (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
253	Companies or entities involved in Ship or Boat Building Industry	(i) Identifiable fixtures, fittings and components (ii) Approved raw materials	Free	Free	15%	(a) That the goods are solely to be used in ship or boat building industry (b) That the goods are not for sale and are	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Fiscal		Duty Rates		Conditions	Certificate To Be Signed By
			Excise	VAT	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
254	Companies or entities involved in Coachwork Building	(i) New chassis fitted with engine for body building purposes  (ii) Identifiable fixtures and components	Free	Free	15%	to be used exclusively for purposes for which the concession is granted  (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller	
255	Entities involved in Floriculture	(i) Seedling trays, oasis for flower arrangements and sarlon cloths	Free	Free	15%	(a) That the goods are solely to be used in floriculture  (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted  (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller	
256	Companies, entities and educational institutions	(i) Educational materials and stationery as follows- -manila folders -arch lever files -ring binders	5%	Free	15%	(a) That the goods are solely to be used in floriculture  (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted  (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-plastic files				purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(ii) Ball pen	5%	Free	15%		
257	Companies or entities involved in Hydroponic Green House Farming	Greenhouse and accessories for installation of hydroponic equipment, sun shade	Free	Free	15%	(a) That the goods are solely to be used in hydroponic greenhouse farming (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
258	Individuals and organisation	Trophies, medals, ribbons and similar items imported without commercial advertisement of any kind and not for retail sale	Free	Free	15%	(a) That the goods have been won or awarded as a prize (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
259	Individuals, companies or entities	Liquid Petroleum Gas (LPG), Compressed Natural Gas (CNG) & solar vehicles	Free	Free	15%	(a) That the concession to be claimed at the time of importation or purchased	The person approved by the Comptroller



Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					ex-bonded warehouse (b) That the goods are solely used for Liquid Petroleum Gas (LPG), Compressed Natural Gas (CNG) & solar vehicles		
260	Approved companies engaged in repacking of powdered milk	Full cream powdered milk in bulk	7.5%	Free	Free	(a) That the goods are solely to be used in repacking of powdered milk (b) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
261	Approved companies involved in ICT/BOP operation	Computer, computer parts & accessories, specialised plant, equipment & fittings, and specialised furniture	Free	Free	15%	(a) That the goods are solely to be used in ICT/BOP business operation (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
262	Approved companies involved in the production of Bio-Diesel and Ethanol	(i) Machinery for initial establishment of the factory (ii) Chemical required for the bio-fuel production	Free	Free	15%	(a) That the goods are solely to be used in the production of bio-diesel and ethanol (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Fiscal		Duty Rates		Conditions	Certificate To Be Signed By
			Excise	VAT	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
263	Companies or entities involved in importation of Energy Conservation Goods	The following Energy conservation goods- (i) Energy efficient lamps with ratings less than 25 watts (excludes 25 watts) (ii) Fluorescent tubes and bulbs less than 25 watts (excludes 25 watts) excluding bulbs and tubes used for motor vehicles, torches or flash lights, lanterns	Free	Free	15%	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act  (a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller	
264	Companies or entities involved in importation of Renewable Energy Goods	The following Renewable Energy goods- (i) Wind- - wind resource monitoring equipment - wind turbines and related accessories (ii) Hydro- - hydro resource monitoring equipment - hydro turbines and - alternators and related accessories (iii) Solar- - solar resource monitoring equipment	Free	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- solar panels - batteries for power supply or electrification purposes - solar lights - solar prepayment meters and other related accessories - solar hot water heater and related equipment - solar water pumps and related accessories	Free	Free	15%		
		(iv) Geothermal- -drilling equipment and other related equipment relating to the harnessing of electricity from geothermal sources	Free	Free	15%		
		(v) Biomass- - steam cogeneration plants (Gasifiers) and related technology Accessories for power or electricity generation	Free	Free	15%		
265	Companies or entities	Water storage tanks of a kind not manufactured locally	Free	Free	15%	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold  (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
266	Companies or entities involved in the importation of rice	(i) Rice in the husk (paddy or rough)  (ii) Husked (brown) rice	Free	Free	Free	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold  (b) That the disposal or use of goods for	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iii) Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free	Free	purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(iv) Broken rice	Free	Free	Free		
267	Companies or entities involved in the importation of potable and refined cooking oil	(i) Soya bean oil and its fractions (refined) (HS Code 1507.90.00)	Free	Free	Free	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold	The person approved by the Comptroller
		(ii) Ground nut oil and its fractions (refined) (HS Code 1508.90.00)	Free	Free	Free	(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
		(iii) Olive oil and its fractions (refined) (HS Code 1509.90.00)	Free	Free	Free		
		(iv) Other oils and their fractions obtained solely from olives, including blends of these oils or their fractions (refined) (HS Code 1510.00.90)	Free	Free	Free		
		(v) Sunflower-seed or safflower oil and their fractions (refined) (HS Code 1512.90.00)	Free	Free	Free		
		(vi) Cotton seed oil and its fractions (refined) (HS Code 1512.29.00)	Free	Free	Free		
		(vii) Coconut (copra), palm, kernel or babassu oil and their fractions (refined)-					

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By		
			Fiscal	VAT				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		- Coconut (copra) and its fractions (HS Code 1513.19.00) - Palm kernel or babassu oil (HS Code 1513.29.00)  (viii) Rape, colza or mustard oil and fractions (refined)- - Rape or colza oil and its fractions (refined)- (HS Code 1514.19.00) - Mustard oil (HS Code 1514.99.00)  (ix) Other fixed vegetable fats and oils (including jojoba oil) and their fractions (refined)- (HS Code 1515.19.00) (HS Code 1515.29.00) - Maize (corn) and its fractions (HS Code 1515.30.00) - Sesame oil and its fractions (HS Code 1515.50.90)  - Other (HS Code 1515.90.90)	Free	Free	Free	Free		
268	Companies or entities involved in Beekeeping Industry	Beekeeping Industry- (i) Bee-keeping machines (ii) Bee suits  (iii) Hot water baths for re-melting honey combs including those with pressing screws	Free	Free	Free	(a) That the goods are solely to be used in the beekeeping industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of	The person approved by the Comptroller	

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By	
			Fiscal	Excise VAT			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) Bee hives	Free	Free	15%	the Customs Tariff Act	
		(v) Centrifugal honey extractors	Free	Free	15%		
		(vi) Bee wax	Free	Free	15%		
		(vii) Bees smoker	Free	Free	15%		
		(viii) Hive tool	Free	Free	15%		
		(ix) Uncapping knife-standard electrical capping scratches	Free	Free	15%		
		(x) Bee brush	Free	Free	15%		
		(xi) Queen bee grafting kits	Free	Free	15%		
		(xii) Queen cell cups	Free	Free	15%		
		(xiii) Honey gates & plastic leather hand gloves	Free	Free	15%		
		(xiv) Honey refractometer	Free	Free	15%		
		(xv) Frame wires	Free	Free	15%		
		(xvi) Sticky boards	Free	Free	15%		
		(xvii) Queen excluders	Free	Free	15%		
		(xviii) Bees escape boards	Free	Free	15%		
		(xix) Bee full depth frames	Free	Free	15%		

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates		Conditions	Certificate To Be Signed By
			Fiscal	VAT		
(1)	(2)	(3)	(4)	(5)	(7)	(8)
269	Companies or entities involved in Pea Processing Industry	Shelled peas (Dunn peas)	Free	Free	<p>(a) That the goods are solely to be used in pea processing industry</p> <p>(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted</p> <p>(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act</p>	The person approved by the Comptroller
270	Approved companies	Jet Skis	5%	Free	<p>(a) That the concessionary rate has granted which is to be reflected on prices of the goods when sold</p> <p>(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act</p>	The person approved by the Comptroller
271	Companies or entities	Plastic Crates- Crates imported for use in farms for transporting fruits and vegetables from farms to warehouse/ factory	Free	Free	<p>(a) That a letter from Department of Agriculture will be required stating that the crates will be used by the farmers</p> <p>(b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted</p> <p>(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act</p>	The person approved by the Comptroller
272	Companies, entities, organisations or individuals	Smart Phones (high end mobile phones)- Phones that have email capability, have inbuilt	5%	Free	(a) That the concessionary rate has been granted which is to be reflected of the price of the goods when sold	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty Conc.	Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		features that is found on a personal digital assistant or a computer, Personal Digital Assistant (PDA), calendar and internet browser, etc e.g. Blackberry, iPhone. Not applicable to phones which only have a WAP (Wireless Application Protocol) Browser				(b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	
273	Companies or entities	Desalination and Sewerage Treatment Plant and Machinery	Free	Free	15%	(a) That the goods are solely to be used in desalination and sewerage treatment  (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted  (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
274	Approved manufacturers located outside Viti Levu	All raw materials used in the manufacture of the goods	Free	Free	15%	(a) That the materials are to be used by the manufacturer in the manufacture of the approved goods  (b) That the raw materials are not for sale  (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller

GIVEN under my hand this 6th day of January 2012.

EPELI NAILATIKAU  
President of the Republic of Fiji