

**ACT NO. 14 OF 2021**

I assent.

J. K. KONROTE  
President

[30 July 2021]

**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 2021.
- (2) This Act comes into force on 17 July 2021, except for section 6 of this Act which comes into force on 31 August 2022.
- (3) In this Act, the Customs Tariff Act 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) in chapter 50, deleting paragraph 15;

- (b) as specified in the table below, deleting the duty rates in column 3 and substituting the new duty rates in column 4 for the following tariff items—

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0902.10.00	3	“5%”	“Free”
0902.20.00	3	“5%”	“Free”
2009.21.00	3	“32%”	“15%”
2009.29.00	3	“32%”	“15%”
2009.50.00	3	“32%”	“15%”
2009.61.00	3	“32%”	“15%”
2009.69.00	3	“32%”	“15%”
2009.81.00	3	“32%”	“15%”
2009.89.00	3	“32%”	“15%”
2106.90.90	3	“32%”	“5%”
7306.30.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.30.10	4	“Free”	“10%”
7306.40.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.40.10	4	“Free”	“10%”
7306.50.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.50.10	4	“Free”	“10%”
7306.61.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.61.10	4	“Free”	“10%”
7306.69.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.69.10	4	“Free”	“10%”
7306.90.10	3	“5%”	“32% or 40c per kg whichever is the greater”
7306.90.10	4	“Free”	“10%”
8507.10.00	3	“32%”	“15%”
8507.20.00	3	“32%”	“15%”
8517.69.00	3	“5%”	“Free”
8525.80.00	3	“5%”	“Free”
8527.12.00	3	“5%”	“Free”
8527.13.10	3	“5%”	“Free”
8527.13.90	3	“5%”	“Free”
8527.19.10	3	“5%”	“Free”

<i>Tariff Items</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8527.19.90	3	“5%”	“Free”
8527.21.10	3	“5%”	“Free”
8527.21.90	3	“5%”	“Free”
8527.29.10	3	“5%”	“Free”
8527.29.90	3	“5%”	“Free”
8527.91.10	3	“5%”	“Free”
8527.91.90	3	“5%”	“Free”
8527.92.10	3	“5%”	“Free”
8527.92.90	3	“5%”	“Free”
8527.99.10	3	“5%”	“Free”
8527.99.90	3	“5%”	“Free”
8543.90.00	3	“5%”	“Free”
8709.19.00	3	“15%”	“5%”

(c) deleting tariff item 2009.19.00 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>
2009.19	-- Other						
2009.19.10	--- Fruit juice, containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.1	kg
2009.19.90	--- Other	32%	Free	9%	Free	059.1	kg

(d) deleting tariff item 2009.39.00 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>
2009.39	-- Other						
2009.39.10	--- Fruit juice, containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.3	kg
2009.39.90	--- Other	32%	Free	9%	Free	059.3	kg

(e) deleting tariff item 2009.49.00 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>
2009.49	-- Other						
2009.49.10	--- Fruit juice, containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.91	kg
2009.49.90	--- Other	32%	Free	9%	Free	059.91	kg

(f) deleting tariff item 2009.79.00 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>
2009.79	-- Other						
2009.79.10	--- Fruit juice, containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.94	kg
2009.79.90	--- Other	32%	Free	9%	Free	059.94	kg

(g) deleting tariff item 2009.90.00 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>
2009.90	- Mixture of juices						
2009.90.10	--- Of a brix value not exceeding 20	32%	Free	9%	Free	059.96	kg
2009.90.20	--- Fruit juice, containing no added sugar, or other sweetening matter	15%	Free	9%	Free	059.96	kg
2009.90.90	--- Other	32%	Free	9%	Free	059.96	kg

(h) deleting tariff item 6305.90.00 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>
6305.90	- Of other textile materials						
6305.90.10	--- Non-woven bags (reusable)	32%	10%	9%	Free	658.19	kg
6305.90.90	--- Other	5%	Free	9%	Free	658.19	kg

- (i) in column 2 of tariff items 7304.31.10, 7304.39.10, 7306.30.10, 7306.40.10, 7306.50.10, 7306.61.10, 7306.69.10 and 7306.90.10 after “2581mm<sup>2</sup>”, inserting “; having a wall thickness of 1.6mm to 2.3mm”; and
- (j) in column 3 of tariff item 8702. 90. 91 after “\$2,600”, inserting “per unit”.

*Part 2 of Schedule 2 amended*

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

- (a) in concession code 115, deleting “(Headings 89.01, 89.02, 89.03, 89.04 and 89.06)” and substituting “(Tariff item 8903.99.90)”;
- (b) in concession code 117, deleting paragraphs (i) and (v); and
- (c) in concession code 124, in column 2, deleting paragraph (x) and substituting the following—

Code No.	Description and Part 1 Chapter Heading or Item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
124	(x) Steel pipes, galvanised pipes, stainless steel pipes, rectangular tubing, cement, timber/wood, reinforcing bars, veneer plywood, nails and/or any other locally manufactured goods proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable provided the required industry standards are complied with.	5%	Free	9%

*Part 3 of Schedule 2 amended*

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

- (a) in concession code 218, in column 3, in paragraph (ix), deleting “F\$1000.00” and substituting “F\$2,000”;