

ACT NO. 12 OF 2022



I assent.

W. KATONIVERE
President

[25 March 2022]

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 (Revised Budget Amendment) Act 2022.

(2) This Act comes into force on 25 March 2022, except for section 3 of this Act which comes into force on 1 April 2022.

(3) In this Act, the Customs Tariff Act 1986 is referred to as the “Principal Act”.

Schedule 2 amended

2. Part 1 of Schedule 2 to the Principal Act is amended by—

(a) in Part 1—

- (i) deleting the import 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>
2710.12.31	3	“40c per litre”	“20c per litre”
2710.12.32	3	“40c per litre”	“20c per litre”
2710.20.31	3	“40c per litre”	“20c per litre”
2710.20.32	3	“40c per litre”	“20c per litre”
2710.12.11	3	“66c per litre”	“46c per litre”
2710.12.12	3	“66c per litre”	“46c per litre”
2710.12.19	3	“66c per litre”	“46c per litre”
2710.20.11	3	“66c per litre”	“46c per litre”
2710.20.12	3	“66c per litre”	“46c per litre”
2710.20.19	3	“66c per litre”	“46c per litre”

- (ii) deleting tariff item 0410.00.00 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>
•	04.10 Insects and other edible products of animal origin, not elsewhere specified or included.						

- (iii) deleting tariff item 1509.40.00 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>
• 1509.40.00	-Other virgin olive oils	Free	Free	9%	Free	421.42	kg

(iv) deleting tariff item 1510.00 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>
•	15.10 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.						

(v) deleting tariff item 1510.10.10 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>
• 1510.10.00	-Crude olive pomace oil	Free	Free	9%	Free	421.49	kg

(vi) deleting tariff item 1602.32.00 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>
1602.32	-- Of fowls of the species <i>Gallus domesticus</i>						
1602.32.10	- - - Frozen Patties	5%	Free	9%	Free	017.40	kg
1602.32.20	- - - Nuggets	5%	Free	9%	Free	017.40	kg
1602.32.90	- - - Other	32%	Free	9%	Free	017.40	kg

(vii) after tariff item 1602.90.20 inserting the following new tariff item—

<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>
1602.90.30	- - - Frozen patties of lamb, beef, pork or other animals	5%	Free	9%	Free	017.90	kg

(viii) deleting tariff item 2844.40.00 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>
•	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds: radioactive residues:						

(ix) in tariff item 2903.44.00, column 2, deleting “111,,” and substituting “1,”;

(x) in tariff item 3006.93.00, column 2, deleting “clinical trip” and substituting “clinical trial”;

(xi) deleting tariff item 3603.00.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
•	36.03 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.						

(xii) after subheading 38.22 inserting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
•	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:						

(xiii) in tariff item 3827.20.00, column 2, deleting “hydrobromochlorodifluoromethane” and substituting “bromochlorodifluoromethane”;

(xiv) deleting tariff item 3923.21.00 and substituting the following—

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
3923.21	- - - Of polymers of Ethylene						
3923.21.10	- - - zip-lock bags	5%	Free	9%	Free	893.11	kg
3923.21.90	- - - Other	32% or 54c per kg whichever is greater	15%	9%	Free	893.32	kg