

ACT NO. 45 OF 2021



I assent.

W. KATONIVERE
President

[2 December 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 (Amendment) (No. 3) Act 2021.
- (2) This Act comes into force on 1 January 2022.

Schedule 2 amended

2. The Customs Tariff Act 1986 is amended by deleting Schedule 2 and substituting the following—

SCHEDULE 2
(Section 3)

CUSTOMS TARIFF

Customs Tariff
Abbreviations, Symbols

SCHEDULE
(Replacing Schedule 2 of the Principal Act)

CUSTOMS TARIFF
Preliminary

In this Schedule :

- (a) the following expressions have the following meanings :-
- (i) "Standard Tariff" means the Tariff set out in Part 1 of this Schedule;
 - (ii) "heading" means any of the headings set out in the second column of the Standard Tariff, identified by four digits in that column;
 - (iii) "item" means any item in the Standard Tariff identified by eight digits in the first column of that Tariff and may include any heading or subheading or any sub-division of a heading or a subheading;
 - (iv) "three or more dash sub-divisions" means any sub-division identified by three or more dashes in the description column.
- (b) the symbol % appearing against any rate of duty means per cent ad valorem, and in all other cases means per cent; and
- (c) the following other abbreviations and symbols have the following meanings :-

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquere1
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetres
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) - ampere(s)
kvar	kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m ²	square metre
µCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)

ABBREVIATIONS AND SYMBOLS

No.	Number
o-	ortho-
p-	para-
t	tonne(s)
UV	Ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
x°	x degree(s)
%	percent

Examples

1500g/m² | means one thousand five hundred grams per square metre

15°C | means fifteen degrees Celsius

● HS - amendments operative from 01/01/2022

Note - Blank SITC denotes that the codes are yet to be finalised and published by The WTO.

Customs Tariff
Abbreviations, Symbols

(d) the column headed 'Statistical' is included in this Schedule for information purposes only and does not have any legal effect for customs tariff purposes.

(e) the following are the standard unit of quantity for statistical purpose. The standard units of quantity expressed are :

Weight	-	Kilogrammes (Kg)
	-	Carat (carat)
Length	-	Metres (m)
Area	-	square metres (m ²)
Volume	-	cubic metres (m ³)
	-	Litres (l)
	-	Litres of alcohol (1a)
Electrical power	-	1.000 Kilowatt hours (1000 kwh)
Number (units)	-	pieces/items (u)
	-	pairs (2u)
	-	dozens (12 u)
	-	thousands of pieces/items (1.000 u)
	-	packs (u (jeu/pack))
	-	gross box(es) (GB)

PART I

STANDARD TARIFF

GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM

The Tariff set out in this part is based on the International Convention on the Harmonized Commodity Description and Coding System established by the Convention for the classification of goods in Customs Tariffs signed in Brussels on the 14th day of June, nineteen hundred and eighty three and shall be interpreted and applied in accordance with the following Interpretative Rules and Additional Interpretative Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System :

Interpretative Rules - Classification of goods in the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions :
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets of retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Part 1 Standard Tariff
Interpretative Rules

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :
 - (a) Camera cases, musical instrument cases, gun cases drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Additional Interpretative Rules

7. Rules 1,2,3,4,5 and 6 above are to be taken to apply, *mutatis mutandis*, as between three or more dash sub-divisions of the same heading or as between three or more dash sub-divisions of the same subheading.
8. Wherever the expression "retail packings" or "packings for sale by retail" (including their grammatical variations and cognate expressions), occur and such expressions are without qualification as to size, weight or other quantitative criteria, then interpretations of these expressions in relation to any goods shall rest with the Comptroller.
9. Materials and containers which qualify under Rule 5 above, are to be treated as being unconditionally free of duty when the goods of the item are subject to a specific duty. Materials and containers which do not qualify under Rule 5 above, are to be treated as being separately imported and fall to be classified under their appropriate items.
10. Split consignments - where goods consisting of one unit such as a vehicle or a piece of machinery, or plant, would in the opinion of the Comptroller have a particular tariff classification or tariff classifications if the goods were imported in one ship or aircraft and the various components of the unit are imported in more than one ship or aircraft, the goods will be classified as a single entity and will take the same classification as the classification of the whole.