

**ACT NO. 39 OF 2017**

I assent.

J. K. KONROTE  
President

[14 July 2017]

**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 2017.
- (2) This Act comes into force on 30 June 2017.
- (3) In this Act, the Customs Tariff Act 1986 is referred to as the “Principal Act”.

*Section 10 amended*

- 2.** Section 10(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 11 amended*

- 3.** Section 11(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 11A amended*

- 4.** Section 11A(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 11B amended*

5. Section 11B(2) of the Principal Act is amended by deleting “\$1,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 15 amended*

6. Section 15(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 16 amended*

7. Section 16(4) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 17 amended*

8. Section 17 of the Principal Act is amended by—

- (a) in subsection (3), deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”;
- (b) in subsection (4), deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”; and
- (c) after subsection (4) inserting the following new subsection—

“(5) A concession granted in accordance with this Act may be transferred with the approval of the Comptroller, from one concession holder to another concession holder.”

*Section 17C amended*

9. Section 17C(2)(a) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Section 22 amended*

10. Section 22(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

*Part 1 of Schedule 2 amended*

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

- (a) deleting the heading “8701” wherever it appears and substituting “87.01”;
- (b) deleting the heading “8705” wherever it appears and substituting “87.05”;
- (c) deleting the 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>
1604.13.00	3	“32%”	“15%”
2106.90.32	3	“\$85.76”	“\$98.62”
2106.90.39	3	“\$150.17”	\$172.70”
2203.00.10	3	“\$4.03”	“\$4.63”
2203.00.90	3	“\$5.47”	“\$6.29”

2204.10.90	3	“\$8.54”	“\$9.82”
2204.21.90	3	“\$7.58”	“\$8.72”
2204.22.90	3	“\$7.58”	“\$8.72”
2204.29.90	3	“\$7.58”	“\$8.72”
2205.10.90	3	“\$7.58”	“\$8.72”
2205.90.90	3	“\$7.58”	“\$8.72”
2206.00.19	3	“\$5.23”	“\$6.01”
2206.00.22	3	“\$5.23”	“\$6.01”
2206.00.29	3	“\$8.36”	“\$9.60”
2206.00.92	3	“\$5.23”	“\$6.01”
2206.00.99	3	“\$7.58”	“\$8.72”
2207.10.00	3	“\$150.17”	“\$172.70”
2207.20.10	3	“\$85.76”	“\$98.62”
2207.20.90	3	“\$150.17”	“\$172.70”
2208.20.10	3	“\$3.39”	“\$3.90”
2208.20.20	3	“\$85.76”	“\$98.62”
2208.20.90	3	“\$150.17”	“\$172.70”
2208.30.10	3	“\$3.39”	“\$3.90”
2208.30.20	3	“\$85.76”	“\$98.62”
2208.30.90	3	“\$150.17”	“\$172.70”
2208.40.10	3	“\$3.39”	“\$3.90”
2208.40.20	3	“\$85.76”	“\$98.62”
2208.40.90	3	“\$150.17”	“\$172.70”
2208.50.10	3	“\$3.39”	“\$3.90”
2208.50.20	3	“\$85.76”	“\$98.62”
2208.50.90	3	“\$150.17”	“\$172.70”
2208.60.10	3	“\$3.39”	“\$3.90”
2208.60.20	3	“\$85.76”	“\$98.62”
2208.60.90	3	“\$150.17”	“\$172.70”
2208.70.11	3	“\$3.39”	“\$3.90”
2208.70.12	3	“\$85.76”	“\$98.62”
2208.70.19	3	“\$150.17”	“\$172.70”
2208.70.21	3	“\$3.39”	“\$3.90”
2208.70.22	3	“\$85.76”	“\$98.62”
2208.70.29	3	“\$150.17”	“\$172.70”
2208.90.11	3	“\$3.39”	“\$3.90”
2208.90.19	3	“\$3.39”	“\$3.90”
2208.90.21	3	“\$85.76”	“\$98.62”
2208.90.29	3	“\$85.76”	“\$98.62”

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2208.90.91	3	“\$150.17”	“\$172.70”
2208.90.99	3	“\$150.17”	“\$172.70”
2401.10.00	3	“\$263.05”	“\$302.51”
2401.20.00	3	“\$263.05”	“\$302.51”
2401.30.00	3	“\$263.05”	“\$302.51”
2402.10.00	3	“\$189.36”	“\$194.76”
2402.20.00	4	“\$263.05”	“\$302.51”
2402.90.10	3	“\$169.36”	“194.76”
2402.90.90	4	“\$263.05”	“\$302.51”
2403.11.00	3	“\$169.36”	“\$194.76”
2403.19.00	3	“\$169.36”	“\$194.76”
2403.91.00	3	“\$147.27”	“\$169.36”
2403.99.90	3	“\$147.27”	“\$169.36”
2517.10.00	6	“Free”	“5%”
3214.10.00	3	“15%”	“5%”
3214.90.00	3	“15%”	“5%”
3405.10.00	3	“15%”	“5%”
3405.20.00	3	“15%”	“5%”
3405.30.00	3	“15%”	“5%”
3405.90.00	3	“15%”	“5%”
3505.20.00	3	“15%”	“5%”
3506.10.00	3	“15%”	“5%”
3506.91.00	3	“15%”	“5%”
3506.99.00	3	“15%”	“5%”
4015.19.00	3	“32%”	“5%”
6302.60.00	3	“32%”	“15%”
6302.91.00	3	“32%”	“15%”
6302.93.00	3	“32%”	“15%”
6302.99.00	3	“32%”	“15%”
7112.30.00	6	“Free”	“3%”
7112.91.00	6	“Free”	“3%”
7112.92.00	6	“Free”	“3%”
7112.99.00	6	“Free”	“3%”
7308.30.10	3	“32%”	“5%”
7308.40.00	3	“32%”	“5%”
7308.90.10	3	“32%”	“5%”

7308.90.90	3	“or \$2.50 per kg whichever is greater”	
7610.10.10	3	“32%”	“5%”
7308.30.10	4	“Free”	“5%”
7610.10.10	4	“Free”	“5%”
8512.10.00	3	“15%”	“5%”
8512.20.00	3	“15%”	“5%”
8512.30.00	3	“15%”	“5%”
8512.40.00	3	“15%”	“5%”
8512.90.00	3	“15%”	“5%”
8518.10.00	3	“15%”	“5%”
8518.21.00	3	“15%”	“5%”
8518.22.00	3	“15%”	“5%”
8518.29.00	3	“15%”	“5%”
8518.10.00	4	“10%”	“Free”
8518.21.00	4	“10%”	“Free”
8518.22.00	4	“10%”	“Free”
8518.29.00	4	“10%”	“Free”
8544.49.00	3	“32%”	“15%”
8544.60.00	3	“32%”	“15%”
8702.20.21	3	“32% or \$10,400 per unit whichever is the greater”	“\$4000 per unit ”
8702.20.22	3	“32% or \$12,400 per unit whichever is the greater”	“\$5000 per unit ”
8702.20.29	3	“32% or \$16,500 per unit whichever is the greater”	“\$6,500 per unit ”
8702.30.21	3	“32% or \$10,400 per unit whichever is the greater”	“\$4000 per unit ”
8702.30.22	3	“32% or \$12,400 per unit whichever is the greater”	“\$5000 per unit ”
8702.30.29	3	“32% or \$16,500 per unit whichever is the greater”	“\$6,500 per unit ”
8702.20.21	4	“15%”	“Free”
8702.20.22	4	“15%”	“Free”