



FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO.2 OF 2010

REVENUE MEASURES INTRODUCED IN THE
2010 REVISED BUDGET ADDRESS

1. The Fiji Islands Customs Service measures introduced in 2010 Revised Budget Address are contained in Decree to amend Customs Tariff Act 1986.
2. The duty rates changes relating to the Customs Tariff Act shall apply to goods arriving for the first time in Fiji by ship or aircraft, after midnight, Thursday 1st July, 2010.
3. The duty rates shall also apply for goods removed for home consumption from Warehouses and Inland Freight Stations {uncleared cargo} and other Customs control areas.
4. With the intention to encourage local production of vegetables in the interest of food security and to minimize the importation, measures has been introduced to increase the fiscal duty on imported fresh and chilled vegetables currently attracting 5% in the tariff to 15%.
5. The fiscal duty on new passenger motor cars and other passenger vehicles of cylinder capacity not exceeding 1500cc and goods vehicles of gross vehicle weight not exceeding 3 tonnes has been reduced from 32% to 15%. This has been done particularly with aim to assist low and middle income earners to procure fuel efficient vehicles, reduce the importation of fuel and to assist the motor industry.

Furthermore, in order to improve the quality of public service transport, the fiscal duty rate on new buses for the transport of 23 persons or more has been reduced from 32% to 5% and the import excise duty rate has also been reduced from 15% to 5%.
6. The importation of used or reconditioned motor vehicles were brought under licence control from 2008 to restrict and control the importation with the intention to minimize environment pollution. The current age criteria of 8 years or less

from the date of manufacture for importation of these vehicles into the country has been reduced from eight (8) years to five (5) years. An amendment has been done to the Customs (Prohibited & Restricted Imports & Exports) Regulations to accommodate the changes.

Those importers who have already been issued with import licence based on eight (8) years age limit criteria and has not imported the vehicles on that particular licence will be allowed to utilize that licence to import by 15 August 2010.

7. Changes in the Customs tariff rates as announced in the 2010 Revised Budget Address are summarised as follows:

IMPORTED GOODS

A. Increase in Fiscal Duty Rates as follows:

- (1) *Leeks and other alliaceous vegetables fresh or chilled*

by 10%
from 5% to 15%

- (2) *Chicory fresh or chilled*

by 10%
from 5% to 15%

- (3) *Cucumbers and Gherkins fresh or chilled*

by 10%
from 5% to 15%

- (4) *Asparagus, aubergines, celery, mushrooms, truffles, spinach, etc fresh or chilled*

by 10%
from 5% to 15%

B. Decrease in Fiscal Duty Rate as follows:

- (1) *New buses for transport of 23 persons or more*

by 27%
from 32% to 5%

- (2) *New passenger motor cars and new other passenger vehicles of a cylinder capacity not exceeding 1500cc*

by 17%
from 32% to 15%

- (3) *New goods vehicles of gross vehicle weight not exceeding 3 tonnes*
by 17%
from 32% to 15%

C. Decrease in Import Excise Rate as follows:

- (1) *New buses for transport of 23 persons or more*
by 10%
from 15% to 5%

8. Queries and Clarifications

Any queries on this Fiji Islands Revenue & Customs Authority Notice should, in the first instance, be directed to the Manager at our ports of entry. For further clarification queries may be referred to the National Manager Revenue Collection at Revenue & Customs Service Complex, Building 2, Nasese, Suva.



**[Jitoko Tikolevu]
Chief Executive Officer**

FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY
2nd July 2010

GOVERNMENT OF FIJI

**CUSTOMS TARIFF (REVISED BUDGET AMENDMENT) DECREE 2010
(DECREE NO. OF 2010)**

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 Executives Authority Decree 2009, I hereby make the following Decree –

TO AMEND THE CUSTOMS TARIFF ACT 1986

Short title and commencement

1. This Decree may be cited as the Customs Tariff Act (Amendment) (No.2) Decree 2010 and comes into force on 2nd July 2010.

Part I of Schedule 2 amended

2. Part I of Schedule 2 to the Customs Tariff Act 1986 is amended as follows: —

(a) by deleting the duty rates appearing in columns 3 and 4 and substituting with new duty rates for the tariff items specified below:

Tariff Items	Column	Delete	Substitute
0703.90.00	3	5%	15%
0705.21.00	3	5%	15%
0705.29.00	3	5%	15%
0707.00.00	3	5%	15%
0709.20.00	3	5%	15%
0709.30.00	3	5%	15%
0709.40.00	3	5%	15%
0709.51.00	3	5%	15%
0709.59.00	3	5%	15%
0709.70.00	3	5%	15%
0709.90.00	3	5%	15%
8702.10.19	3	32%	5%
8702.90.19	3	32%	5%
8702.10.19	4	15%	5%
8702.90.19	4	15%	5%
8703.21.40	3	32%	15%
8703.21.60	3	32%	15%
8703.22.40	3	32%	15%
8703.22.60	3	32%	15%
8703.31.40	3	32%	15%
8703.31.60	3	32%	15%

8704.21.31	3	32%	15%
8704.21.33	3	32%	15%
8704.21.35	3	32%	15%
8704.21.37	3	32%	15%
8704.21.39	3	32%	15%
8704.21.42	3	32%	15%
8704.21.44	3	32%	15%
8704.21.46	3	32%	15%
8704.21.71	3	32%	15%
8704.21.73	3	32%	15%
8704.31.31	3	32%	15%
8704.31.33	3	32%	15%
8704.31.35	3	32%	15%
8704.31.37	3	32%	15%
8704.31.39	3	32%	15%
8704.31.42	3	32%	15%
8704.31.44	3	32%	15%
8704.31.46	3	32%	15%
8704.31.71	3	32%	15%
8704.31.73	3	32%	15%

Dated this 2nd day of July 2010

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RATU EPELI NAILATIKAU
President of the Republic of Fiji and Commander in Chief
of the Republic of Military Forces

[LEGAL NOTICE NO.]

CUSTOMS ACT 1986

CUSTOMS (PROHIBITED IMPORTS AND EXPORTS) (REVISED BUDGET
AMENDMENT) REGULATIONS 2010

In exercise of the powers conferred on me by section 64 of the Customs Act 1986 I make these Regulations.

Citation and commencement

1. These Regulations may be cited as the Customs (Prohibited Imports and Exports) (Amendment) Regulations 2010 and come into force on 2nd July 2010.

Schedule 3 amended

2. Schedule 3 of The Customs (Prohibited Imports and Exports) Regulations 1986 is amended in Item No. 5 by –

(a) by deleting the words “eight years” and substituting it with “five years”.

Made at Suva this 2nd day of July 2010.

J. V. BAINIMARAMA
Prime Minister of Fiji & Minister for
Finance, National Planning, Public
Service, People’s Charter for Change
& Progress, Information, Sugar Industry,
Indigenous & Multi Ethnic Affairs &
Provincial Development.