



**FIJI REVENUE & CUSTOMS AUTHORITY]  
PUBLIC CIRCULAR NO. 14 OF 2013**

**REVENUE MEASURES INTRODUCED IN THE 2014 BUDGET ADDRESS**

1. The Fiji Revenue & Customs Authority – Customs Division measures introduced in 2014 Budget Address are contained in Decree to amend Customs Tariff Act 1986 and Decree to amend the Excise Act 1986 which are attached herewith for your information.
2. The duty rates and other 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 7<sup>th</sup> November, 2013. The mentioned time and date also applies to goods relating to changes to the Excise Act.
3. The duty rates shall also apply for goods removed for home consumption from Warehouses, Inland Freight Stations (IFS) {uncleared cargo}, Cargo Freight Station (CFS) Tax Free Factories / Tax Free Zones, Duty Suspension Scheme firms, Excise factories and all uncleared cargo after midnight, Thursday 7<sup>th</sup> November, 2013.
4. Food supplements play an important role in the overall health and wellbeing of an individual. Majority of our country's population is anemic and lack the required nutrients for a healthy living therefore, it is the Government's incentive to reduce the import duty on importation of food supplements which would help in reducing the cost of the products.
5. People with medical conditions which cause them to experience bladder incontinence often require diapers because they are unable to control bladders or bowels. To make adult diapers more affordable for persons with incontinence issues the fiscal duty on such is being reduced. Similarly, to encourage importation of feeding bottles of a good and genuine quality, the fiscal duty has also been reduced.
6. As an effort by the Ministry of Health to prevent the escalation of non-communicable diseases, fiscal and excise duty on alcoholic beverages and tobacco goods has been increased by 10% to discourage consumption.
7. In support of our local fishing industry, duty concession is provided on specialized fishing item/equipment which are currently not covered under the existing concession for the fishing industry.

8. Government is aware of the high cost of operating shipping services in Fiji and to assist the shipping industry, duty rates on spare parts for commercial inter-island shipping vessels has been reduced.
9. In addition to the agricultural incentives already in place, duty has also been reduced on other basic agricultural hand tools and machinery such as spades, forks, knives, etc.
10. Fiscal duty on optical media (unrecorded) has been increased from \$1 to \$2 per cd. This increase was necessary taking into consideration that there has not been much improvements noted in the reduction of piracy.
11. Furthermore, excise duty has been introduced on locally produced optical media at \$1.00 per unit.
12. In support of our local manufacturers, fiscal duty of 32% has been imposed on pre-fabricated stones, further worked of chapter 6802.
13. Duty on prefabricated houses (kit homes) will be reduced from 32% to 3% and duty on prefabricated concrete products and iron panels for commercial use will be reduced from 32% to 5%.
14. The list of items for excise duty has been extended by addition of one(1) more item to the list. The product “**optical media (unrecorded)**” manufactured locally is being included in Schedule I and Schedule II on which excise duty will now be payable.
15. Any returning resident absent from Fiji for a period of 12 months or more will now be eligible for duty concession on the importation of a used motor vehicle under code 220 subject to conditions specified therein.
16. Changes to Customs Tariff Act and Excise Act announced in the 2014 Budget Address is summarized as follows:

**A. IMPORTED GOODS**

**Increase in Fiscal Duty rates as follows:**

***(1) Alcoholic preparation used in the manufacture of alcoholic beverages-***

{a} of an alcoholic strength by volume of 57.12% or less  
by \$5.20 per litre  
from \$52.01 to \$57.21 per litre

{b} of an alcoholic strength exceeding 57.12% by volume  
by \$9.11 per litre of alcohol  
from \$91.06 to \$100.17 per litre of alcohol

**(2) Beer**

{a} Of an alcoholic strength by volume of 3% volume or less  
by 24c per litre  
from \$2.44 to \$2.68 per litre

{b} Of alcoholic strength exceeding 3% by volume  
by 33c per litre  
from \$3.32 to \$3.65 per litre

**(3) Sparkling Wine of alcoholic strength exceeding 1.15% by volume**

by 52c per litre  
from \$5.18 to \$5.70 per litre

**(4) Still Wine of alcoholic strength exceeding 1.15% by volume**

by 46c per litre  
from \$4.59 to \$5.05 per litre

**(5) Other fermented beverages of alcoholic strength exceeding 1.15% by volume but not exceeding 6% by volume**

by 32c per litre  
from \$3.17 to \$3.49 per litre

**(6) Other fermented beverages of alcoholic strength exceeding 6% by volume**

by 51c per litre  
from \$5.06 to \$5.57 per litre

**(7) OP Spirits**

by \$9.11 per litre of alcohol  
from \$91.06 to \$100.17 per litre of alcohol

**(8) UP Spirits**

{a} of alcoholic strength by volume of 11.49% or less  
by 21c per litre  
from \$2.05 to \$2.26 per litre

{b} of alcoholic strength by volume of 11.49% but not exceeding 57.12%  
of volume  
by \$5.20 per litre  
from \$52.01 to \$57.21 per litre

**(9) UP Liqueurs**

by \$5.20 per litre  
from \$52.01 to \$57.21 per litre

**(10) OP Liqueurs**

by \$9.11 per litre of alcohol  
from \$91.06 to \$100.17 per litre of alcohol

**(11) *Unmanufactured Tobacco***  
by \$15.95 per kg  
from \$159.53 to \$175.48 per kg

**(12) *Cigars , cheroots and cigarillos***  
by \$10.27 per kg  
from \$102.71 to \$112.98 per kg

**(13) *Smoking Tobacco***  
by \$10.27 per kg  
from \$102.71 to \$112.98 per kg

**(14) *Cigarettes***  
by \$16.91 per kg  
from \$169.14 to \$186.05 per kg

**(15) *Optical media (unrecorded)***  
by \$1.00  
from \$1.00 to \$2.00

**(16) *Prefabricated stones, further worked***  
from 5% to 32%

**B. Decrease in Fiscal Duty rates as follows:**

**(1) *Centrifugal clarifiers for milk***  
by 5%  
from 5% to 0%

**(2) *Centrifuges for extracting honey***  
by 5%  
from 5% to 0%

**(3) *Prefabricated concrete products and iron panels for commercial use***  
by 27%  
from 32% to 5%

### **C. Amendments of Technical Nature are as follows:**

(a) The following new item has been inserted after item no. (ii) in concession code 104:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
104	(iii) Baby feeding bottles	Free	Free	15%

(b) The expression “disposable baby nappies” in column 2 of concession code 105 is deleted and substituted with the expression “disposable diapers”.

(c) The following new item is being inserted after item no. Code 128 in Part II of the Customs Tariff:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
129	(iii) Liquefied Petroleum Gas (LPG), Compressed Natural Gas (CNG), Solar vehicles	Free	Free	15%

(d) The expression “17years” under concession code 218 (b) in column 7 and substituted with the expression “18years”.

(e) The following item has been amended under concession code 220 as follows:-

a. Number “(i)” inserted for used household effects in column 3.

(f) The following new item has been inserted in column 2 of concession code 220:-

“(ii) Used motor vehicles”.

(g) The following new items have been inserted in column 7 of concession code 220:-

a. The person should prove to the satisfaction of the Comptroller that he/she is returning to Fiji permanently.

b. The person should have a valid visa.

c. The vehicle must be owned and used by the person for a period of 12months or more. (Documentary evidence such as registration papers, insurance documents, sales/purchase invoices etc required).

d. The vehicle must be imported into Fiji within 12 months from the date of arrival of the person in Fiji.

- e. The vehicle should be less than 5years from the year of manufacture for petrol/diesel and less than 8years from the year of manufacture for LPG, CNG, solar vehicles or EURO4 compliant.
- f. That the concession be subject to such other conditions as the Comptroller may impose.
- g. That the disposal or use of the goods for purposes other than that for which concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.
- (h) The following new item has been inserted after item no. (ii) in column 2 of concession code 220:

<b>Code (1)</b>	<b>Description (2)</b>	<b>Fiscal (3)</b>	<b>Excise (4)</b>	<b>Vat (5)</b>
220	(iii) Any person(s) on work permit in Fiji	Free	Free	15%

- (i) The following new item has been inserted after item no. (e) in column 7 of concession code 220:

“(f) Are for the persons on work permit issued by the Department of Immigration of Fiji for a period of 12 months or more.”

- (j) The expression “The Medical Superintendent” in column (8) of code 222 is deleted and substituted with “Hospitals – The Medical Superintendent or Medical Institutions – The Financial Controller/Clinical Doctor.
- (k) The expression “(iv) spare parts for commercial inter-island shipping vessels” is inserted after (iii) in column 3 of concession code 245.

- (l) Concession code 259 in Part III of the tariff has been deleted.

- (m) The following new tariff item is inserted:

<b>Item No.</b>	<b>Description</b>	<b>Fiscal</b>	<b>Import Excise</b>	<b>Import Vat</b>	<b>Export Duty</b>	<b>Statistical Code</b>	<b>Unit</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2106.90.50	- - - Preparations, often put up as food supplements- vitamins	Free	Free	15%	Free		

- (n) The commodity marble, travertine and alabaster has been deleted from 6802.23.00 and now is classifiable under subheading 6802.23 as tariff item 6802.23.10 and 6802.23.90:

<b>Item No.</b>	<b>Description</b>	<b>Import Fiscal</b>	<b>Import Excise</b>	<b>Vat</b>	<b>Export Duty</b>	<b>Statistical Code</b>	<b>Unit</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.21	- Marble, travertine and alabaster						

6802.21.10	--- Prefabricated, further processed	32%	Free	15%	Free
6802.21.90	--- Others	5%	Free	15%	Free

(o) The commodity granite has been deleted from 6802.23.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.23	- Granite						
6802.23.10	--- Prefabricated stones, further processed	32%	Free	15%	Free		
6802.23.90	--- Others	5%	Free	15%	Free		

(p) The commodity other stone has been deleted from 6802.29.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.29	- Other stone						
6802.29.10	--- Prefabricated, further processed	32%	Free	15%	Free		
6802.29.90	--- Others	5%	Free	15%	Free		

(q) The commodity marble, travertine and alabaster has been deleted from 6802.91.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.91	- Marble, travertine, and alabaster						
6802.91.10	--- Prefabricated, further processed	32%	Free	15%	Free		
6802.91.90	--- Others	5%	Free	15%	Free		

(r) The commodity other calcareous stone has been deleted from 6802.92.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.92	- Other calcareous stone						
6802.92.10	--- Prefabricated, further processed	32%	Free	15%	Free		

6802.92.90 - - - Others 5% Free 15% Free

(s) The commodity granite has been deleted from 6802.93.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.93	- Granite						
6802.93.10	- - - Prefabricated stones, further processed	32%	Free	15%	Free		
6802.93.90	- - - Others	5%	Free	15%	Free		

(t) The commodity other stone has been deleted from 6802.99.00 and substituted with the following:-

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6802.99	- Other stone						
6802.99.10	- - - Prefabricated, further processed	32%	Free	15%	Free		
6802.99.90	- - - Others	5%	Free	15%	Free		

(u) The following new tariff item is inserted after item 8421.19:

<u>Item No.</u>	<u>Description</u>	<u>Fiscal</u>	<u>Import Excise</u>	<u>Import Vat</u>	<u>Export Duty</u>	<u>Statistical Code</u>	<u>Unit</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8421.19	- - Other						
• 8421.19.10	- - - Centrifugal clarifiers for milk	Free	Free	15%	Free		
• 8421.19.20	- - - Centrifuges for extracting honey	Free	Free	15%	Free		
• 8421.19.90	- - - Others	5%	Free	15%	Free		

(v) The expression “and centrifuges” in column 2 of tariff item 8421.99.10 is added immediately after “cream separators” and adding tariff item no. “8421.19.20”, “8421.19.90”.



## **D. Excise Duty Rate Changes**

### **Increase in Excise Duty Rate as follows:**

#### **1. *OP Spirits***

by \$6.06 per litre of alcohol  
from \$60.60 to \$66.66 per litre of alcohol

#### **2. *UP Spirits***

by \$3.46 per litre  
from \$34.61 to \$38.07 per litre

#### **3. *{i} Ale, beer, stout and other fermented liquors of an alcohol strength of 3% or less***

by 16c per litre  
from \$1.57 to \$1.73 per litre

#### ***{ii} Ale, beer, stout and other fermented liquors of an alcoholic strength of 3% or more***

by 18c per litre  
from \$1.84 to \$2.02 per litre

#### **4. *Ready to drink mixtures of any alcohol and non-alcoholic beverages of an alcoholic strength of volume of 11.49% vol or less***

by 11c per litre  
from \$1.13 to \$1.24 per litre

#### **5. *Wine***

##### ***(i) Sparkling Wine***

by 28c per litre  
from \$2.78 to \$3.06 per litre

##### ***(ii) Still Wine***

by 24c per litre  
from \$2.44 to \$2.68 per litre

#### **6. *Other fermented beverages***

##### ***(i) Sparkling***

by 28c per litre  
from \$2.78 to \$3.06 per litre

##### ***(ii) Still***

by 24c per litre  
from \$2.44 to \$2.68 per litre

#### **7. *Cigarettes***

##### ***(i) from imported tobacco***

by 15.95 cents per 10 sticks  
from 159.53 cents to 175.48 cents per 10 sticks

*(ii) from local tobacco*

by 10.64 cents per 10 sticks

from 106.35 cents to 116.99 cents per 10 sticks

**8. *Manufactured tobacco containing tobacco grown outside Fiji***

by \$9.19 per kg

from \$91.92 to \$101.11 per kg

**9. *Manufactured tobacco containing tobacco grown in Fiji***

by \$5.40 per kg

from \$54.00 to \$59.40 per kg

**10. *Manufactured tobacco containing tobacco grown in foreign countries and tobacco grown in Fiji***

*(i) foreign portion*

by \$9.19

from \$91.92 to \$101.11 per kg

*(ii) local portion*

by \$5.40

from \$54.00 to \$59.40 per kg

**E. Introduction of New Item to Excise Schedule 2:**

*(1) Optical media (unrecorded)*

**F. Introduction of Excise duty rates as follows:**

*(1) Locally manufactured optical media (unrecorded)*

by \$1.00 per unit

**15. Queries and Clarifications**

Any queries on this Fiji Revenue & Customs Authority Notice should, in the first instance, be directed to the Managers 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 REVENUE & CUSTOMS AUTHORITY**  
**8<sup>th</sup>, 2013**