BILL NO. 18 OF 2026

A BILL

FOR 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 2026.

(2) This Act comes into force on 26 June 2026.

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

Part 1 of Schedule 1 amended

2. Part 1 of Schedule 1 to the Principal Act is amended in the definition of "price actually paid" or "payable" by deleting ";" and inserting ". The payment need not necessarily take the form of a transfer of money. The price actually paid or payable includes all payment types actually made or to be made as a condition of sale of the imported goods, by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller;".

Part 1 of Schedule 2 amended

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

(a) 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—

Tariff Items	*Column*	*Delete*	*Substitute*
3924.10.90	3	“32%”	“15%”
3924.90.90	3	“32%”	“15%”
7610.10.90	3	“32%”	“15%”
7610.90.00	3	“32%”	“15%”
8701.24.10	5	“Free”	“12.5%”
8701.24.90	5	“Free”	“12.5%”
8702.10.11	3	“5%”	“Free”
8702.40.11	5	“Free”	“12.5%”
8702.40.12	5	“Free”	“12.5%”
8702.40.19	5	“Free”	“12.5%”
8702.40.21	5	“Free”	“12.5%”
8702.40.22	5	“Free”	“12.5%”
8702.40.29	5	“Free”	“12.5%”
8703.10.21	5	“Free”	“12.5%”
8703.21.40	4	“10%”	“15%”
8703.21.50	4	“5%”	“15%”
8703.21.60	4	“10%”	“15%”
8703.21.90	4	“5%”	“15%”
8703.22.40	4	“10%”	“15%”
8703.22.50	4	“5%”	“15%”
8703.22.60	4	“10%”	“15%”
8703.22.90	4	“5%”	“15%”
8703.23.14	4	“10%”	“15%”
8703.23.15	4	“5%”	“15%”
8703.23.16	4	“10%”	“15%”
8703.23.19	4	“5%”	“15%”
8703.23.24	4	“10%”	“15%”
8703.23.25	4	“5%”	“15%”
8703.23.26	4	“10%”	“15%”
8703.23.29	4	“5%”	“15%”
8703.24.40	4	“10%”	“15%”
8703.24.50	4	“5%”	“15%”

Tariff Items	***Column***	***Delete***	***Substitute***
8703.24.60	4	"10%"	"15%"
8703.24.90	4	"5%"	"15%"
8703.31.40	4	"10%"	"15%"
8703.31.50	4	"5%"	"15%"
8703.31.60	4	"10%"	"15%"
8703.31.90	4	"5%"	"15%"
8703.32.40	4	"10%"	"15%"
8703.32.50	4	"5%"	"15%"
8703.32.60	4	"10%"	"15%"
8703.32.90	4	"5%"	"15%"
8703.33.14	4	"10%"	"15%"
8703.33.15	4	"5%"	"15%"
8703.33.16	4	"10%"	"15%"
8703.33.19	4	"5%"	"15%"
8703.33.24	4	"10%"	"15%"
8703.33.25	4	"5%"	"15%"
8703.33.26	4	"10%"	"15%"
8703.33.29	4	"5%"	"15%"
8703.40.10	4	"5%"	"10%"
8703.40.20	4	"5%"	"15%"
8703.40.30	4	"5%"	"10%"
8703.40.40	4	"5%"	"15%"
8703.40.50	4	"5%"	"10%"
8703.40.60	4	"5%"	"15%"
8703.40.70	4	"5%"	"10%"
8703.40.80	4	"5%"	"15%"
8703.40.91	4	"5%"	"10%"
8703.40.99	4	"5%"	"15%"
8703.50.10	4	"5%"	"10%"
8703.50.20	4	"5%"	"15%"
8703.50.30	4	"5%"	"10%"
8703.50.40	4	"5%"	"15%"
8703.50.50	4	"5%"	"10%"
8703.50.60	4	"5%"	"15%"
8703.50.70	4	"5%"	"10%"
8703.50.80	4	"5%"	"15%"
8703.50.91	4	"5%"	"10%"

Tariff Items	***Column***	***Delete***	***Substitute***
8703.50.99	4	“5%”	“15%”
8703.60.10	4	“Free”	“5%”
8703.60.11	4	“Free”	“10%”
8703.60.14	4	“Free”	“5%”
8703.60.15	4	“Free”	“10%”
8703.60.18	4	“Free”	“5%”
8703.60.19	4	“Free”	“10%”
8703.60.22	4	“Free”	“5%”
8703.60.23	4	“Free”	“10%”
8703.60.26	4	“Free”	“5%”
8703.60.27	4	“Free”	“10%”
8703.60.28	4	“Free”	“5%”
8703.60.29	4	“Free”	“10%”
8703.70.10	4	“Free”	“5%”
8703.70.11	4	“Free”	“10%”
8703.70.14	4	“Free”	“5%”
8703.70.15	4	“Free”	“10%”
8703.70.18	4	“Free”	“5%”
8703.70.19	4	“Free”	“10%”
8703.70.22	4	“Free”	“5%”
8703.70.23	4	“Free”	“10%”
8703.70.26	4	“Free”	“5%”
8703.70.29	4	“Free”	“10%”
8703.80.10	5	“Free”	“12.5%”
8703.80.90	5	“Free”	“12.5%”
8704.60.00	5	“Free”	“12.5%”
8711.60.00	5	“Free”	“12.5%”
8903.93.00	3	“5%”	“32%”
9007.10.20	3	“5%”	“Free”;

(b) deleting tariff item 1806.20.20 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"1806.20.20	- - - Preparations for making beverages	5%	Free	12.5%	Free	073.2	kg";

(c) after tariff item 2106.90.50, inserting the following new tariff item—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"2106.90.60	- - - Plant-based protein food preparations	Free	Free	12.5%	Free	098.99	kg";

(d) after tariff item 2202.99.10, inserting the following new tariff item—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"2202.99.20	- - - Sweetened or flavoured milk	15%	Free	12.5%	Free	111.02	l";

(e) after tariff item 4412.10.00, inserting the following new tariff item—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"4412.30.00	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:";						

(f) after tariff item 4412.39.00 deleting "- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness :";

(g) deleting tariff item 4802.62.20 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"4802.62.20	- - - Bond rolls	32%	Free	12.5%	Free	641.29	kg";

(h) deleting tariff item 7418.10.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	32%	Free	12.5%	Free	697.42	kg";

(i) deleting tariff item 8703.10.30 and 8703.10.40 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8703.10.30	- - - New quadbikes	Free	Free	12.5%	Free	781.1	u
8703.10.40	- - - Used quad bikes	5%	Free	12.5%	Free	781.1	u";

(j) deleting tariff items 8704.41.00, 8704.42.00, 8704.43.00, 8704.51.00, 8704.52.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8704.41.00	-- g.v.w. not exceeding 5 tonnes						
8704.41.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.41.90	- - - Used or reconditioned	$750	Free	12.5%	Free	782.19	u
8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes						
8704.42.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.42.90	- - - Used or reconditioned	$1125	Free	12.5%	Free	782.19	u
8704.43	-- g.v.w. exceeding 20 tonnes						
8704.43.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.43.90	- - - Used or reconditioned	$1625	Free	12.5%	Free	782.19	u

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
8704.50	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:						
8704.51	- - g.v.w. not exceeding 5 tonnes						
8704.51.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.51.90	- - - Used or reconditioned	$750	Free	12.5%	Free	782.19	u
8704.52	- - g.v.w. exceeding 5 tonnes						
8704.52.10	- - - New	Free	Free	12.5%	Free	782.19	u
8704.52.90	- - - Used or reconditioned	$1125	Free	12.5%	Free	782.19	u";

(k) deleting tariff item 8806.10.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8806.10.00	- Designed for the carriage of passengers	Free	Free	12.5%	Free	792.83	kg";

(l) deleting tariff items 8807.10.00, 8807.20.00, 8807.30.00 and 8807.90.00 and substituting the following—

Item No	*Description*	*Import Duty*			*Export Duty*	*Statistical*	
		Fiscal	*Excise*	*VAT*		*Code*	*Unit*
"8807.10.00	- Propellers and rotors and parts thereof	Free	Free	12.5%	Free	792.83	kg
8807.20.00	- Under-carriages and parts thereof	Free	Free	12.5%	Free	792.83	kg
8807.30.00	- Other parts of airplanes, helicopters or unmanned aircraft	Free	Free	12.5%	Free	792.83	kg
8807.90.00	- Other	Free	Free	12.5%	Free	792.83	kg"; and

(m) deleting tariff item 8903.99.00 substituting the following tariff item—

Item No	***Description***	***Import Duty***			***Export Duty***	***Statistical***	
		Fiscal	***Excise***	***VAT***		***Code***	***Unit***
"8903.99.00	- - Other".						

Part 2 of Schedule 2 amended

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

(a) in concession code 110 in column 2, after "wheelchairs", inserting "; disability-related vehicle modification accessories such as ramps, lifts, lowered floors, and wheelchair anchoring systems";

(b) deleting concession code 113*(a)* and 113*(b)* and substituting the following concession code—

Code No.	***Description and Part 1 Chapter, Heading or Item No. Applicable***	***Import Duty rates***		
		Fiscal	***Excise***	***VAT***
(1)	(2)	(3)	(4)	(5)
"113	Equipment and requisites for games and sports as follows— (i) gloves for all sports considered to be a requisite for such sports (such headings as the Comptroller may approve); (ii) boots specially designed for boxing, rugby and soccer, and spiked shoes specially designed for athletics and golf (Chapter 64); (iii) protective headgear for boxing, cricket, and rugby (Heading 65.06); (iv) knee and ankle support (Heading 61.17); (v) skipping ropes (Heading 95.03); (vi) grips for rackets or golf clubs (Heading 39.26 and 40.16); (vii) head or wrist bands (Heading 63.07); (viii) racket string (Heading 39.16); (ix) swimming caps (Heading 65.06); (x) running and jogging shoes;	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.";

Code No.	*Description and Part 1 Chapter, Heading or Item No. Applicable*	*Import Duty rates*		
		Fiscal	*Excise*	*VAT*
(1)	(2)	(3)	(4)	(5)
	(xi) cricket mats and artificial lawn for outdoor sports (Chapter 39 and 57); and (xii) any other goods as approved by the Comptroller.			

(c) deleting concession codes 115, 129*(b)* and *(c)* and 135; and

(d) after concession code 142, inserting the following new concession code—

Code No.	*Description and Part 1 Chapter, Heading or Item No. Applicable*	*Import Duty rates*		
		Fiscal	*Excise*	*VAT*
(1)	(2)	(3)	(4)	(5)
"143	PVC boards	15%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.".

Part 3 of Schedule 2 amended

5. Part 3 of Schedule 2 to the Principal Act is amended by—

(a) in concession code 215A in column 3, deleting "Section 17 of the Natural Disaster Management Act 1988" and substituting "Section 91 of the National Disaster Risk Management Act 2024";

(b) in concession code 217—

(i) in column 3—

(A) in paragraph (vi), after ";", deleting "and";

(B) in column 3 in paragraph (vii), after "items", inserting "; and"; and

(C) in column 3 after paragraph (vii), inserting the following new paragraph—

"(viii) Approved goods for in-flight sale.";

(ii) in column 7—

(A) in paragraph *(g)*, after ";" deleting "and";

(B) in column 7 in paragraph *(h)*, after "impose", inserting "; and"; and

(C) in column 7 after paragraph *(h)*, inserting the following new paragraph—

"(i) that the approved goods in (viii) of column 3 are for in-flight sale to onboard passengers in an aircraft during the course of an international voyage";

(c) in concession code 228—

(i) in column 3, deleting "Ships and aircrafts" and substituting "Private jets, sailing yachts and motor vessels";

(ii) in column 7—

(A) in paragraph *(d)* after "36 months", deleting "." and substituting "; and"; and

(B) after paragraph *(d)*, inserting the following new paragraphs—

"*(e)* that the private jets, sailing yachts and motor vessels are commanded and flown, sailed or motored into Fiji;

(f) that the yacht or motor vessel must include liveaboard provisions for long term comfort and must feature adequate sleeping quarters, a galley (kitchen), and sufficient storage to support continuous living onboard; and

(g) that the concessionaire is a bona-fide tourist who has been granted concession under concession code 228 prior to arrival.";

(d) in concession code 236C in column 4, deleting "3% of the advalorem" and substituting "3% ad valorem";

(e) in concession code 273 in column 7, deleting paragraph *(a)* and substituting the following—

"*(a)* that the goods are to be used solely in desalination, sewerage and water treatment";

(f) in concession code 284 in column 3, deleting "(as per the agreements)" and substituting "; and any other goods as per the host country agreement"; and

(g) after concession code 308, inserting the following new concession codes—

Code No.	***Person or Bodies***	***Goods Eligible for Duty Concession***	***Import Duty rates***			***Conditions***	***Certificate to be signed by***
			Fiscal	***Excise***	***VAT***		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
"309	Approved companies under the Income Tax (Construction of Mahogany Mill Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include motor vehicles.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	*(a)* that a provisional approval for the project is issued; *(b)* that the goods must be used for the purposes for which the concession is granted; and *(c)* that the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller
310	Approved companies under the Income Tax (Construction of Cement Factory Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include motor vehicles.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	*(a)* that a provisional approval for the project is issued; *(b)* that the goods must be used for the purposes for which the concession is granted; and *(c)* that the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller

Code No.	*Person or Bodies*	*Goods Eligible for Duty Concession*	*Import Duty rates*			*Conditions*	*Certificate to be signed by*
			Fiscal	*Excise*	*VAT*		
311	Approved companies under the Income Tax (Construction of Animal Centre Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery and parts for the establishment of the business but does not include motor vehicles.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	*(a)* that a provisional approval for the project is issued;that the goods must be used for the purposes for which the concession is granted; and *(b)* that the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller
312	Approved companies under the Income Tax (Investments in Eco-tourism, Culture and Arts Business Incentives) Regulations 2026	Raw materials, capital equipment, plant, machinery, spare parts for the establishment of the business but does not include motor vehicles.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986	*(a)* that a provisional approval for the project is issued; and *(b)* that the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller

Code No.	***Person or Bodies***	***Goods Eligible for Duty Concession***	***Import Duty rates***			***Conditions***	***Certificate to be signed by***
			Fiscal	***Excise***	***VAT***		
313	Approved companies under the Income Tax (Drug Rehabilitation Centre Incentives) Regulations 2025	Capital equipment, plant, machinery, furniture and any other goods used in connection with the establishment, maintenance or operation of a Drug Rehabilitation Centre but does not include motor vehicles.	Free	Free	Free	*(a)* that a provisional approval for the project is issued; and *(b)* that the disposal or use of the goods for the purposes other than that for which concession is granted by subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller”.

Office of the Attorney-General
Suvavou House
Suva

June 2026

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2026

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

1.1 The Customs Tariff (Budget Amendment) Bill 2026 (**'Bill'**) seeks to amend the Customs Tariff Act 1986 (**'Act'**) to address budgetary policy changes in the 2026-2027 Budget.

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 26 June 2026.

2.2 Clause 2 of the Bill amends Part 1 of Schedule 1 to the Act by expanding the definition of "price actually paid or payable" to ensure conformity with the obligations of Customs administrations under Article 22 of the WTO Valuation Agreement. The amendment strengthens the legislative framework governing customs valuation, promotes greater consistency and transparency in the determination of customs value, and aligns Fiji's customs laws with internationally accepted valuation standards, thereby facilitating fair trade practices and enhancing compliance.

2.3 Clause 3 of the Bill amends Part 1 of Schedule 2 to the Act to provide for changes in applicable duty rates which include the following—

(a) Reducing fiscal duty on plastic tableware and kitchenware from 32% to 15%—

(i) this clause seeks to reduce the fiscal duty applicable to imported plastic householdware in order to promote greater market competition, improve consumer affordability, and enhance access to higher-quality products for Fijian households. While the existing tariff structure has historically provided a high level of protection to domestic manufacturers, the resulting limited competition has contributed to comparatively high retail prices for everyday household items such as lunch boxes, food storage containers, and reusable water bottles;

(ii) The amendment recognises that consumer demand has evolved, with increasing emphasis on product quality, durability, and food safety. A significant proportion of imported products available internationally are manufactured using BPA-free and food-grade materials that comply with recognised international safety standards. Expanding access to such products will provide consumers with greater choice while encouraging improvements in product quality across the domestic market; and

(iii) The proposed reduction in duty is intended to achieve a more balanced trade environment by fostering competitive pricing, supporting consumer welfare, and ensuring that Fijians have access to affordable household products that meet modern health and safety expectations. It is also expected to encourage domestic manufacturers to innovate, improve manufacturing standards, and invest in higher-quality production processes, thereby strengthening the long-term competitiveness of Fiji's manufacturing sector rather than relying primarily on tariff protection;

(b) Reducing fiscal duty on aluminium structures and parts of structures from 32% to 15% in order to lower construction and infrastructure costs, improve access to quality building materials, and support national development. Aluminium products are widely used in residential, commercial, and industrial construction due to their durability, corrosion resistance, and low maintenance requirements. Reducing the applicable duty is expected to enhance affordability, promote competition within the market, and facilitate more cost-effective building and infrastructure projects, ultimately contributing to economic growth and improved housing and construction outcomes in Fiji;

(c) Reducing fiscal duty on surveillance cameras from 5% to 0%. This reduction is to improve the affordability and accessibility of modern security and monitoring systems across Fiji. The amendment is intended to strengthen public safety, support crime prevention, and enhance surveillance capabilities for businesses, communities, and government agencies, particularly in outer islands, maritime areas, and remote inland locations where effective monitoring and security coverage remain critical;

(d) Reducing fiscal duty on new passenger motor vehicles for the transport of 10 persons or more but not exceeding 15 persons including the driver, from 5% to 0%. The amendment is intended to encourage investment in newer, safer, and more efficient public and commercial passenger vehicles, thereby improving the quality, reliability, and accessibility of public transport services. The reduction in duty is expected to lower the cost of fleet renewal for transport operators, promote the replacement of ageing vehicles with modern models incorporating enhanced safety and environmental features, and improve mobility for communities, particularly in rural and underserved areas. Overall, the measure supports safer roads, greater passenger comfort, and a more efficient public transport sector while contributing to Fiji's broader economic and social development objectives;

(e) Increasing import excise on new passenger motor vehicles by 5% and increasing import excise on used passenger motor vehicles by 10%. The amendment encourages more considered vehicle purchasing decisions, supports the efficient use of transport infrastructure, and aligns with broader policy objectives of managing congestion, reducing environmental impacts, and promoting greater reliance on public and shared transport where appropriate;

(f) Inserting new tariff items for sweetened or flavoured milk to 5% and plant-based protein food preparations at 0% fiscal. The amendment is intended to improve the availability and affordability of a broader range of nutritional food products, reflecting evolving consumer preferences and the diverse dietary needs of Fijian households. Plant-based protein preparations provide an important alternative source of nutrition for individuals with dietary restrictions, health-conscious consumers, and families seeking greater variety in their daily diets. Improved access to these products will support balanced nutrition, contribute to healthy child growth and development, and promote healthier lifestyle choices across the population. The measure also enhances consumer choice, strengthens food security through greater product diversity, and supports a healthier and more productive workforce by improving access to quality nutritional food options;

(g) Introducing 12.5% VAT on electric motor vehicles as part of the application of a consistent and broad-based consumption tax framework. While Fiji continues to support the transition to cleaner transport technologies and its climate change commitments, the amendment reflects the principle that VAT is a general tax on consumption rather than a targeted environmental incentive. Electric vehicles continue to offer significant environmental and operational benefits through lower emissions, improved energy efficiency, and reduced operating costs, ensuring they remain an attractive transport option despite the application of VAT; and

(h) deleting tariff items in relation to hybrid goods and vehicles and inserting new tariff items to rectify anomalies.

2.3 Clause 4 of the Bill amends Part 2 of Schedule 2 to the Act by amending concession codes 110 and 113 to expand the goods eligible for duty concession to include disability-related vehicle modification accessories and equipment and requisites for games and sports. Clause 4 also deletes concession codes 115, 129*(b)*, 129*(c)* and 135, which will no longer be available, and inserts new concession code 143 to provide a duty concession for PVC boards.

2.4 Clause 5 of the Bill amends Part 3 of Schedule 2 to the Act to provide for the introduction of new duty concession codes 309, 310, 311, 312 and 313 for eligible companies undertaking investment projects under prescribed income tax incentive regulations.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Ministry responsible for finance.

S. D. TURAGA
Acting Attorney-General

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