LIST OF GOODS ELIGIBLE FOR CONCESSION UNDER PART 2

Code No.	Goods
101	Deleted – 22.11.2000
102	Family planning goods
103	Deleted – 22.11.2000
104	Infants: foods, milk substitutes
105	Deleted – 9.11.2015
106	Life-saving appliances
107	Fire engines and fire-fighting equipment
108	Trade samples
109	Deleted – 22.11.2000
110	Goods imported for disabled persons
111	Artificial parts of the body; corrective spectacles, invalid carriages, etc.
112	Deleted – 22.11.2000
113	Equipment and requisites for games and sports
114	Deleted – 22.11.2000
115	Vessels
116	Deleted – 22.11.2000
117	(i) Deleted – 16.7.2021 (ii) Deleted - 25.11.2011 (iii) Deleted – 30.06.2023 (iv) Deleted – 30.06.2023 (v) Deleted – 16.7.2021
118	Deleted – 22.11.2000
119	Deleted – 22.11.2000
120	Deleted – 22.11.2000
121	Deleted – 22.11.2000
122	Goods produced or manufactured in a Forum Island country or any other country approved by the Minister
123	Breakfast food
124	Laboratory and pharmaceutical ware and hygiene or sanitary articles of plastic
125	Deleted – 22.11.2000

Part 2
Index

	Code No.	Goods
126	Issued currencies, etc.	
127	Motor spirits for blending outboard fuel	
128	Kerosene for household use	
129	Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar powered motor vehicles	
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles	
131	Deleted – 17.7.2020	
132	Special kits for health promotion programs (as approval by the Comptroller) except posters and advertising material	
133	Neoprene diving boots	
134	Vinyl sheet pilling	
135	Hybrid accumulators (batteries or hybrid battery cells)	
136	Deleted – 17.7.2020	
137	Deleted – 30.06.2023	
138	Deleted – 30.06.2023	
139	Wind-driven ventilators	
140	Deleted – 30.06.2023	
141	Hybrid and electric charging vessels	
142	Casket handles of plastic	

Part 2

CONCESSIONS APPLICABLE TO PARTICULAR GOODS

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the following Notes and to any qualifying Note in Column (2), goods named or described in Column (2) which fall within Part 1 Chapter, Heading or Item indicated in parantheses, may be entered at the rates of import duty prescribed in Column (3), (4) and (5) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the goods are accepted for entry by the Comptroller as being of a kind answering to a name or description specified in Column (2);

(b) That where such goods have more than one use, the Comptroller must be satisfied that they are solely for the use implied or expressed by the name or description specified in Column (2);

(ba) That the Comptroller, in his or her discretion, accepts goods for entry at the rates of duty under this Part;

(c) That the goods are not manufactured and available locally;

(ca) The supplier is not able to respond to a request for supply within 48 hours;

(cb) The goods are not supplied within a period agreed by the supplier and the purchaser;

(d) Deleted;

(e) Deleted;

(f) That all conditions specified under this Part and any additional conditions that may be specified by the Comptroller under this Note are fulfilled, provided that—

(i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and

(ii) such collection shall be without prejudice to any other law for the time being in force.

4.- Part 2 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant Item number of Column (1) of Part 1 of this Schedule.

5.- Part 2 duty concessions are to be claimed at the time of importation or at the time of clearance from bonded warehouses.

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
101	Deleted – 22.11.2000			
102	Family planning goods			
	(i) Imported by Non-Profit Bodies	Free	Free	Free
	(ii) Imported by other Persons or Bodies	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.
	(Headings 40.14, 90.18 and such other headings as the Comptroller may approve)			
103	Deleted – 22.11.2000			
104	(i) Food, specially prepared for infants (Chapters 4, 11, 16, 17, 18, 19, 20, 21 and 22)	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.
	(ii) Milk substitute for infants (Heading 21.06 and such other headings as the Comptroller may approve)	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.
	(iii) Baby feeding bottles	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.
	(iv) Baby toiletries of the following description: —baby powder	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		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	–baby oil and lotion			
	–baby cream and wash			
	–baby shampoo			
	(v) Baby wipes	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.
	(vi) Baby shoes	5%	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.
	(vii) Baby cots	5%	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.
	(viii) New ready-made clothing for children (global sizes in children's category)	5%	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.
105	Deleted – 9.11.2015			
106	Lifebelts, lifebuoys, protective and crash helmets and other lifesaving appliances, including components and specialised materials for servicing the said appliances and identifiable as such	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.
	(Headings 36.04, 39.26, 40.16, 45.03, 45.04, 63.07,65.06, 70.19, 70.20, 93.03 and such other headings as the Comptroller may approve)			

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
107	Fire engines; trailers for fire-fighting purposes; fire-extinguishers; smokehouse and smoke vents; other equipment and appliances of a specialised nature for fire-fighting purposes and identifiable as such (Headings 39.17, 40.09, 42.03, 59.09, 62.01, 62.03, 64.01, 64.02, 65.06, 68.12, 73.07, 73.11, 73.25,74.12, 74.19, 76.09, 76.13, 82.01, 82.05, 83.07, 84.05, 84.13, 84.14, 84.24, 84.25, 84.26, 84.81, 85.31, 87.05, 87.16, 90.13, 94.05 and such other headings as the Comptroller may approve)	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.
108	Samples that the Comptroller is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from Customs control of a negligible value provided that the following goods may be regarded as of negligible value: (a) consumable and non-consumable goods when one sample of any one line of goods (including sample of a set) or one sample each of the same line but in different sizes are imported, provided that the total value for duty of any one consignment does not exceed $500.00; (b) goods other than those covered in the preceding sub-paragraph when mutilated by and with the consent of the importer prior to delivery from Customs control provided that the Comptroller may at his discretion direct that more than one parcel addressed to the same person or several persons be treated as a single parcel and duty assessed accordingly (Such headings as the Comptroller may approve)	Free	Free	Free

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
109	Deleted – 22.11.2000			
110	Goods (including components and materials used in the manufacture or repair of the said goods) imported for the use of the Blind, Deaf, Dumb and other disabled persons; hospital beds; parts and accessories of wheelchairs (Such headings as the Comptroller may approve)	Free	Free	Free
111	Colotomy bandages; frames for corrective spectacle and blanks for corrective spectacle lenses; contact lenses; bone and muscle protective articles of textile material (e.g., kneecaps, ankle guards and the like).	Free	Free	Free
	(Headings 39.26, 62.12, 70.15, 90.01, 90.03 and such other headings as the Comptroller may approve)			
	That the above goods are peculiarly adapted to:			
	(a) Correct a deformity of the human body;			
	(b) Afford support to an abnormal condition of the human body; or			
	(c) Substitute any part of the human body			
112	Deleted – 22.11.2000			
113	(a) Equipment and requisites for games and sports as follows:	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.
	(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			

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	for athletics and golf (Chapter 64)			
	(iii) Protective head gear for boxing, cricket, and rugby (Heading 65.06)			
	(iv) Knee and ankle supports (Heading 61.17)			
	(v) Skipping ropes (Heading 95.03)			
	(vi) Grips for rackets or golf clubs(Headings 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			
	(b)			
	(i) Cricket mats and artificial lawn for outdoor sports (Chapters 39 and 57)	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.
	(ii) any other goods as may be approved by Comptroller	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.
114	Deleted – 22.11.2000			
115	Vessels as may be approved by the Comptroller subject to such conditions as he may prescribe Heading 8903.99.90)	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

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
				1986.
116	Deleted – 22.11.2000			
117	Deleted – 30.06.2023			
118	Deleted – 22.11.2000			
119	Deleted – 22.11.2000			
120	Deleted – 22.11.2000			
121	Deleted – 22.11.2000			
122	Any goods produced or manufactured in any of the Forum Island countries, or any other country as approved by the Minister	As determined by the Minister	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.
123	(i) Energy Bars	5%	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.
124	(i) Plastic Bottles and other containers of a capacity not exceeding 250ml and re-sealable bags (not exceeding 150mm in length measured from bottom end to the sealing point) of a kind used by pharmacists for dispensing medicines not manufactured or available locally (Heading 39.23)	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.
	(ii) Portable bed pans, chambers, spittoons, eye bath, douche cans and similar articles used for hygienic or sanitary purpose (Headings 39.24, 69.12 and 73.24)	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.
	(iii) Laboratory and pharmaceutical ware of plastic	Free	Free	Depending on the type of good, the VAT applicable will be

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	(Headings 39.23, 39.26 and such other headings are the Comptroller may approve)			pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.
	(iv) Wedding apparels imported by the foreign couples or brought into the country by other persons for the brides and grooms that will be worn by the wedding couples to get married in Fiji	Free	Free	Free
	(v) Galvanised purlins proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considered reasonable	5%	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.
	(vi) Rigid PVC pipes proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable	5%	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.
	(vii) Disposable gas lighter blanks for filling gas	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.
	(viii) Insulated wire, cable, and other insulated electrical conductors, proved to the satisfaction of the Comptroller as not been manufactured in Fiji to a specification which the Comptroller considers reasonable	5%	5%	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act 1986.
	(ix) Disc imported in pairs (polycarbonate and dummy disc) which to the satisfaction of the Comptroller has to undergo an assembly process of bonding	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.
	(x) Steel pipes, galvanised pipes, stainless steel pipes, rectangular tubing, cement, timber/wood, reinforcing bars, veneer plywood, nails and/or locally manufactured goods proved to the satisfaction of the Comptroller as not being	5%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
	manufactured in Fiji to a specification which he or she considers reasonable provided the required industry standards are complied with			1986.
125	Deleted – 22.11.2000			
126	Issued and circulated Money i.e., currencies of Fiji and any other country, banknotes, postal and money orders, promissory notes and bills of exchange - (Heading 49.07 and such other headings as the Comptroller may approve)	Free	Free	Free
127	Motor spirit used for blending pre-mixed outboard fuel	27 cents per litre	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.
128	Kerosene for household use (Chapter 27)	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.
129	(a) Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar Powered 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.
	(b) New Hybrid vehicles for the transport of goods of heading 87.04 and new Hybrid Special Purpose Vehicles of heading 87.05	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.
	(c) Used or reconditioned Hybrid vehicles for the transport of goods –			
	(i) Gross vehicle weight not exceeding 3tonnes;	$625 per unit	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the Customs Tariff Act

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
				1986.
	(ii) Gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes;	$750 per unit	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.
	(iii) Gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes;	$1125 per unit	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.
	(iv) Gross vehicle weight exceeding 20 tonnes	$1625 per unit	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.
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles	5%	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.
131	Deleted – 17.7.2020			
132	"Special Kits" for health promotion programs (as approved by the Comptroller) except posters and advertising material	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.
133	Neoprene diving boots	5%	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.
134	Vinyl sheet pilling	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule 2 to the

Code No.	Description and Part 1 Chapter, Heading or item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
				Customs Tariff Act 1986.
135	(i) Hybrid accumulators (batteries or hybrid battery cells)	5%	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.
	(ii) Power banks	5%	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.
136	Deleted – 17.7.2020			
137	Deleted – 30.06.2023			
138	Deleted – 30.06.2023			
139	Wind-driven ventilators	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.
140	Deleted – 30.06.2023			
141	Hybrid and electrical charging vessels	Free	Free	Free
142	Casket handles of plastic	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.

LIST OF PERSONS OR BODIES ELIGIBLE FOR

CONCESSION UNDER PART 3

Code No.	**Person or Body**
201A	The President and his family
201B	The Vice President
201C	The Prime Minister, Cabinet Ministers, Assistant Ministers, Leader of Opposition, Member of Parliament
202	Deleted - Act 26/94
203	Diplomatic Missions
204	An international organisation to which the provision of Section 2 of the Diplomatic Privileges and Immunities Act apply
205	Members of a State, organisation or an agency
206	Consulates
207	Consular officers
208	Deleted - Act 26/94
209	Deleted - Act 26/94
210	A consignee of goods listed in Annexes A, B, C, D and E of the June 1950 Agreement approved by UNESCO
211	Deleted – 22.11.2000
212	A private individual
213	The concessionaire, at an approved airport
231A	Licenced Duty Free Operators at an Export Warehouse
214	Deleted – 22.11.2000
215	Registered Charitable Organisations
216	The owner, temporary owner or trustees of goods of a deceased Fiji resident
217	An international or local air service; an aerial survey enterprise for the Fiji Government
217A	A local airline involved in international air service
218)	
219)	Passengers disembarking in Fiji
220	Fiji residents
221	A shipping company
222	A Hospital or Medical institution
223	A University, School or other institution

Code No.	Person or Body
224	Deleted – 22.11.2000
225	Deleted - Act 26/94
226	Deleted – 22.11.2000
227	Deleted – 22.11.2000
228	Tourists
229	Deleted – 22.11.2000
230	The Fiji Red Cross Society
231	Packaging materials for a Producer or manufacturer
231A	An approved exporter of local fresh produce
232	The importer of goods to which Section 10 of the Customs Tariff Act would apply
233	Deleted – 22.11.2000
234	Deleted – 22.11.2000
235	Existing Hotels and Resorts
235A	New Hotels and Resorts
236	A manufacturer approved by the Minister
236A	Manufacturer or producer of food grade plastic pallets approved by the Comptroller
236B	Manufacturer or producer of finished goods through assembly, mixing or blending (excluding alcoholic beverages under chapter 22 and motor vehicles under chapter 87)
237	Cable & Wireless or any other similar body approved by the Minister
238	Approved organizations (ambulance)
239	Super Yacht Operator
240	Deleted – 9.11.2015
241	Bus operators excluding mini bus operators
242	Companies involved in or with Logging Industry
243	Companies and individuals involved in or with Sugar Cane Industry
244	Companies or entities granted approval under New Short Life Investment Scheme
245	Companies or entities involved in Inter-Island Shipping
246	Companies or entities involved in Fishing Industry
247	Companies or entities involved in Prawn Industry

Code No.	Person or Body
248	Companies or entities involved in Pearl Farming
249	Deleted – 8.6.2019
250	An approved body or organisation
251	An approved body or organisation
252	Companies or entities involved in New Mining Industry
253	Companies or entities involved in Ship or Boat Building Industry
254	Companies or entities involved in Coachwork Building
255	Entities involved in Floriculture
256	Companies, entities and educational institutions
257	Companies or entities involved in Hydroponic Green House Farming
258	Individuals and organization
259	Deleted (8/11/2013)
260	Approved companies engaged in repacking of powdered milk
261	Approved companies involved in ICT/BOP operation
262	Approved companies involved in the production of Bio-Diesel and Ethanol
263	Companies or entities involved in importation of Energy Conservation Goods
264	Companies or entities involved in importation of Renewable Energy Goods
265	Companies or entities
266	Companies or entities involved in the importation of rice
267	Companies or entities involved in the importation of potable and refined cooking oil
268	Companies or entities involved in Beekeeping Industry
269	Companies or entities involved in Pea Processing Industry
270	Approved companies
271	Companies or entities
272	Deleted – 30.06.2023
273	Companies or entities
274	Approved manufacturers located outside Viti Levu
275	Companies and entities involved in the manufacturing of noodles
276	Companies and entities involved in canning and pouch packing of fish

Code No.	Person or Body
277	Companies and entities involved in film productions
278	Companies and entities involved in processing of semi-finished products for further processing, products imported in bulk for packaging and other goods for assembly
279	Licenced Telecommunications Service Providers
280	Shooting Association of Fiji
281	Aquaculture Industry
282	International sports tournaments
283	International meetings, conventions and exhibitions
284	Companies or entities engaged in approved Government Projects
285	Government Ministries
286	Sugar Research Institute of Fiji
287	Approved taxi operators
288	Deleted – 8.6.2019
289	Sporting organisations and or affiliations
290	Approved companies under the Income Tax (Tax Free Region Incentives) Regulations 2016
291	Approved companies or entities
292	Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016
293	Approved companies under the Income Tax (Residential Housing Development Package)Regulations 2016
294	Companies or entities engaged in the manufacture of pharmaceutical products
295	Companies or entities establishing waste recycling plants
296	Companies or entities for construction of warehouses
297	Companies or entities involved in the establishment of retirement villages and age care facilities
298	Companies, entities and individuals involved in importation of goods during medical crisis
299	Companies or entities approved for the subdivision development package
300	Companies or entities approved for building investment package
301	Companies or entities importing termidor chemicals
302	Deleted – 30.06.2023
303	Companies or entities approved for investment in ICT structure
304	Companies or entities approved for investment in Telecom ICT Park
305	Companies or entities approved for investment in Network Cabling and Infrastructure

Code No.	Person or Body
306	Companies or entities approved for investment in recycling business
307	Fijian Drua

Notes

Part 3

CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

Notes.

1.- Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2.- Subject to the provisions of Note 3 below and of any other qualifying Note to this Part, goods specified against each code number and person or body listed respectively in Columns (1) and (2), may be entered at the rates of import duty prescribed in Column (4), (5) and (6) instead of any higher rates of import duty applicable under Part 1.

3.- Application of the concessional rates of import duty under this Part is governed by the following conditions :

(a) That the concession is claimed at the time of importation or at the time of clearance from bonded warehouses by the person or body specified in Column (2);
(b) That, where applicable, the goods are of a kind answering to a name or description specified in Column (3);
(c) That any condition in Column (7) specifying the use of the goods, shall be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses;
(d) That all conditions specified in Column (7) and any additional conditions that may be specified by the Comptroller under Note 9 are fulfilled, provided that :

(i) when any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may disallow the concession and collect the rate of duty applicable under Part 1; and
(ii) Such collection shall be without prejudice to action under any other law for the time being in force.

(e) That, where applicable in Column (8), a certificate is submitted in accordance with Notes 4 and 5 below;
(f) That the Comptroller, in his discretion, accepts goods for entry at the rates of duty under this Part;
(g) That the goods are not manufactured and available locally;

(h) The supplier is not able to respond to a request for supply within 48hours;

(i) The goods are not supplied within a period agreed by the supplier and the purchaser.

4.- Except in the case of goods which the proper officer of Customs accepts as accompanied goods, Part 3 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant item number of Column (1) of Part 1 of this Schedule. Where it is indicated in Column (8) that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form :

I hereby certify that the within mentioned goods are ◆ imported by/to be supplied to

....
(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No .... of Part 3 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature...........................

Name................................

Date..........................   Status..............................

◆ Delete whichever does not apply.

Part 3
Notes

5.- The Comptroller may require the submission of specimen signatures by any person who is to sign a certificate under Column (8).

6.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:

(a) Be imported by or on behalf of the person or body specified in Column (2); or
(b) Not be delivered ex bond without the express approval of the Comptroller.

7.- Goods specified in Column (3) of Codes Nos. 218, 219 and 220 are to be taken not to apply to goods imported within one month of :

(a) Export under drawback from Fiji; or
(b) Export ex-bond from Fiji
(c) Goods purchased from a concessionaire at an approved airport or a licensed duty free operator at an Export Warehouse in Fiji.

8.- For the purposes of Codes Nos. 219 and 220, the expressions ‘personal effects’ and ‘household effects’ are to be taken not to apply to boats, firearms, motor vehicles, motor cycles, motor scooters, cigarettes, cigars, tobacco and alcoholic beverages.

9.- Notwithstanding the conditions specified in column (7) of Code Nos. 201 to 240, the Comptroller may impose additional conditions for the protection of the revenue.

10.- The disposal or use of approved goods in column (3) for the purposes other than that for which the concession is granted be subject to the conditions as provided for in Section 17 of the Customs Tariff Act 1986.

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
201A	The President and his family	All goods	Free	Free	Free	That the goods are for the use of the President and his family forming part of his household	(i) The President, his Secretary or his Aide-de Camp, in the case of unaccompanied goods (ii) Certificate not required in the case of accompanied goods
201B	The Vice President	All goods	Free	Free	Free	That the goods are for the use of the Vice President and his family forming part of his household	i) The Vice President, or his Secretary in the case of unaccompanied goods ii) Certificate not required in the case of accompanied goods
201C	(i) The Prime Minister (ii) Cabinet Ministers (iii) Assistant Ministers (iv) Leader of Opposition (v) Member of Parliament	Only 1 motor vehicle	Free	Free	Free	(a) That the vehicle is purchased by the concessionaire within their term of Parliament (b) That the goods are for the use of consessionaire. (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in section 17 of the Customs Tariff Act 1986	The Prime Minister or his or her Permanent Secretary

202	Deleted - Act 26/94						
203	(i) Diplomatic missions of the States to which the Minister may from time to time, by order, accord privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for the official use of the diplomatic Mission; (b) That the Minister may determine the term and conditions on which the privileges may be enjoyed	The heads of the missions or such other persons as the Comptroller may approve
	(ii) (a) Diplomatic agents of the missions falling within (i) above and upon whom the Minister may from time to time, by order, confer the privileges specified in Article 36 in the First Schedule to the Diplomatic Privileges and Immunities Act (b) Members of the families of the persons in (a) above forming part of their households	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (c) That the Minister may determine the terms on which the privileges may be enjoyed	The persons specified in column (2) in the case of their own unaccompanied goods or their unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(iii) (a) Members of the Administrative Staff of the Missions falling within (1) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 37 in the First Schedule to the Diplomatic Privileges and Immunities Act (b) Members of the families of the persons in (a) above forming part of their households	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (d) That the Minister may determine the terms on which the privileges may be enjoyed	The persons specified in column (2) are employed by the missions, for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
204	(i) International organization to which the Minister may from time to time, by order, accord all such privileges and immunities as are specified in the Second Schedule to the Diplomatic Privilege Immunities Act, 1971	All goods	Free	Free	Free	(a) That the goods are directly imported by the organizations for their official use in Fiji; (b) That the concessions are subject to such conditions as the Minister responsible for Finance may determine for the protection of revenue	The chief representative or such other persons as the Comptroller may approve
	(ii) (a) Representatives, members of the Committees, high officers and persons on missions of the International organizations falling within (1)	All goods	Free	Free	Free	That the goods are for personal use of the person specified in column (2)	The persons specified in column (2) in the case of their own unaccompanied goods or their unaccompanied goods of their respective families.

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	above and upon whom the Minister may from time to time, by order, confer the privileges and immunities specified in the Third Schedule to the Diplomatic Privileges and Immunities Act 1971 (b) Members of the families of the persons in (a) above forming part of their households provided that they are not nationals of or permanently resident of Fiji						Certificate not required in the case of accompanied goods
	(iii) All other persons employed in Fiji by the organization falling within (i) above and the members of the families forming part of their respective households provided that they are not nationals of or permanently resident of Fiji	Furniture and household effects	Free	Free	Free	(a) That the goods are imported within the six months of first taking up post in Fiji; (b) That the concessions be subject to compliance with such conditions as the Minister responsible for Finance may determine for the protection of revenue	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
205	(i) (a) Members of a State, an organization or an agency to which the Minister may from time to time, by order, accord immunities and privileges specified in the Eighth Schedule of the Diplomatic Privileges and Immunities Act, 1971 (b) Members of the families of the persons in (a) above	(i) Furniture and household effects including one motor vehicle per family (ii) Professional and technical equipment of persons specified in para (i) of column (2)	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from the time of first taking up post in Fiji; (b) That the goods eligible for concession under para (i) of column (3) are for use by such	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						persons in connection, with their duties in Fiji; (c) That the concession to be subject to compliance with such conditions as the Minister responsible for Finance may determine for the protection of revenue	
	(ii) (a) Persons upon whom the Minister may from time to time, by order, accord immunities and privileges set out in the Eighth Schedule of the Diplomatic Privileges and Immunities Act, 1971 as may be specified in the order (b) Members of the families of the persons in (a) above	(i) Furniture and household effects including one motor vehicle (ii) Professional and technical equipment of persons specified in para (ii) of column (2)	Free	Free	Free	(a) That the goods eligible for concession under para (i) of column (3) imported within six months from the time of first taking up post in Fiji; (b) That the goods eligible for concession under para (ii) of column (3) are for use by such persons in conection, with their duties in Fiji;	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods
206	(i) Consular Posts headed by Career Consular Officers to which the Minister may from time to time, by order, accord Privileges specified in Article 50 in the First Schedule to the Consular Privilege and Immunities Act	All goods	Free	Free	Free	(a) That the goods are for official use of Consular Posts; (b) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The heads of the posts or such other persons as the Comptroller may approve
	(ii) (a) Career Consular Officers of the posts falling within (i) above upon the Minister may from time to time,	All goods	Free	Free	Free	(a) That the goods are for personal use of the persons specified in column (2);	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	by order, confer Privileges specified in Article 50 in the First Schedule to the Consular Privileges and Immunities Act (b) Members of the families of the persons in (a) above forming part of their house-holds					(b) That the persons specified in column (2) are not nati-onals of or permanently resident in Fiji; (c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	goods of their respective families. Certificate not required in the case of accompanied goods
	(iii) (a) Persons employed in the administrative and technical service of the posts falling in (i) above upon whom the Minister may from time to time, by order, confer the Privileges specified in Article 50 in the First Schedule to the Consular Privilege and Immunities Act (b) Members of the families of the persons in (a) above forming part of their house-holds	All goods	Free	Free	Free	(a) That the goods are for the personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Fiji; (c) That the persons specified in column (2) are not nationals of or permanently resident in Fiji; (d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) employed by the posts for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods
207	Consular Posts headed by Honorary Consular Officers	Coats-of-arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equip-ment and similar articles	Free	Free	Free	(a) That the goods are for the official use of the Consular Posts; (b) That the goods are supplied by or at the instance of sending State	The Honorary Consular Officers
208	Deleted – Act 26/94						
209	Deleted – Act 26/94						

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
210	A person or body to whom the whom goods in column (3) are consigned	Books, publications, documents and educational, scientific and cultural materials listed in Annexes A,B,C,D and E to the Agreement (approved by the General Conference of the United Nations Educational, Scientific and Cultural Organization at Florence in June 1950) on the importation of educational and scientific and cultural materials	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act 1986.	(a) That the goods are the products of a contracting state to the Agreement specified in column (3); (b) That any conditions laid down in the Annexes specified in column (3) shall apply	The person or body to whom that goods are consigned
211	Deleted – 22.11.2000						
212	A private individual	All goods (except liquor, electronic cigarettes, vapes, vape refills, tobacco)	Free	Free	15%	(a) That the value of duty for such goods does not exceed FJD $1,000.00; (b) That the goods are imported by sea freight, parcel post or air freight; (c) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially: (d) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986. (e) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such	Certificate not required

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						cases duty shall be assessed accordingly	
213	The concessionaire	All goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concessionaire shall be approved by the Minister to sell by retail in the Customs Area at the approved airport or seaport; (b) That the goods shall be exported as a result of retail sale immediately prior to their departure to persons about to leave Fiji by air from an approved airport, by sea from an approved seaport; or, that the goods shall be deemed to have been imported in to the country as a result of retail sale to bonafide passengers immediately after final disembarkation in Fiji at an approved airport or seaport; (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose; (d) That the concessionaire is required to pay duty on all goods missing, damaged, or any other deficiencies found in stock at the	The concessionaire

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						packing store or at dispatch sale centres.	
213A	Licensed Duty-Free Operators at an Export Warehouse	All approved goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the duty free Operators shall be approved by the Comptroller to sell by retail from a licensed export warehouse (b) That the goods shall be exported as a result of a retail sale from a licenced export warehouse within five (5) days of the departure to persons leaving Fiji from an approved airport or seaport (c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose (d) That the duty free operator is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at the dispatch and sale centres.	The licencee
213B	Licensed downtown duty free shops	All goods approved by the Comptroller	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2	(a) That the downtown duty free shop owner shall be approved to sell by the retail; (b) That the goods shall be exported as a result of a retail sale from a licenced	The licencee

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					to the Customs Tariff Act	downtown duty free shop prior to the departure of a person leaving Fiji from an approved airport or seaport; (c) That the removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller may from time to time impose; (d) That the downtown duty free owner is required to pay the duty on all goods missing, damaged, or any other deficiencies found in stock at the packing store or at the dispatch and sale centres.	
214	Deleted – 22.11.2000						
215	Registered Charitable and Religious Organizations	Goods as approved by the Comptroller	Free	Free	Free	(a) That the goods are a gift to or are imported by or on behalf of an organization specified in column (2) (b) That the goods are distributed free to hospital patients and persons in need of support, or are used for the free treatment, assista-nce or education of such persons.	The person approved by the Comptroller
215A	Approved entities and individuals	Any goods, material or equipment determined by the Minister responsible for Finance as necessary for	Free	Free	Free	(a) That the goods are a donation to or are imported by or on behalf of an	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		the purposes of humanitarian aid, natural disaster relief and recovery from a natural disaster declared in accordance with Section 17 of the Natural Disaster Management Act 1988				organization or individuals approved under Column (2); (b) That the goods are for free distribution to the persons in need of support and assistance; (c) That the goods are not for re-sale and are used exclusively for the purposes the concession is granted; (d) That the disposal or use of the goods for the purposes other than that for which the concession is granted subject to the conditions laid pursuant to Section 11A of the Customs Tariff Act 1986.	
216	The owner, temporary owner or trustee	All goods (including Human Remains)	Free	Free	Free	That the goods were the personal property of a Fiji resident who died whilst temporarily absent from Fiji and are not intended to be used for purposes of trade and became the property of the owner, temporary owner or trustee under the will or the intestacy of the dec-eased resident, at the time when the owner, temporary owner or tru-stee is resident in Fiji	The owner, temporary owner or trustee
217	Any international air service; any local air service; (for flights within Fiji) , approved by the Minister responsible for Civil Aviation ; an aerial survey enterprise	(i)Aircraft	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to	(a) That the goods specified in par-agraph (i) column (3) are solely for use on an inter-national air servi-ce, or any local air	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	for the Government of Fiji; any other organization approved by the Minister responsible for Civil Aviation				Part 1 of Schedule2 to the Customs Tariff Act	service (for flight within Fiji) or an aerial survey ente-rprise for the Gove-rnment of Fiji;	
		(ii) Aircraft equipment (other than stores and spare parts of a removable nature, (including first aid and survival equipment);	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(b) That the goods specified in paragraph (ii) of column (3) are solely for use or available for use on board an aircraft during flight;	
		(iii) Aircraft stores consisting of articles of a readily consumable nature including commissary supplies, except that in the case of local air service flights within Fiji or aerial survey flights, such stores shall not include food, drink, cigars, cigarettes and tobacco nature;	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the goods specified in paragraph (iii) of column (3) are solely to be used on board an aircraft during flight;	
		(iv) Ground equipment consisting of articles of a specialized nature and parts thereof, including testing equipment and cargo and passenger and handling equipment;	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(d) That the goods specified in paragraph (iv) of column (3) are solely for use in the maintenance, repair and servicing of an aircraft on the ground;	
		(v) Spare parts consisting of articles of a repair or replacement nature including engines and propellers;	Free	Free	Depending on the type of good, the VAT applicable will be	(e) That the goods specified in paragraph (v) of column (3) are solely for	

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					pursuant to Part 1 of Schedule2 to the Customs Tariff Act	incorporation in an aircraft;	
		(vi) Oils, fuels, greases and cooling agents and articles used in the production of cooling agents; and	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(f) That the goods specified in (vi) of column (3) are solely for use in an aircraft or for the production of aircraft cooling agents;	
		(vii) Books, forms, labels, tags and similar items	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(g) That the goods specified in (vii) of column (3) are solely for use in direct connection with the entry and clearance of airc-raft and the pass-enger and freight business of the air service; and (h) That all goods specified in column (3) shall be subject to such security conditions as the Comptroller may impose	
217A	A local airline involved in international air service as approved by the Minister responsible for civil aviation	(i) Aircraft paints, paint thinner and paint hardener; (ii) Aircraft cleaning chemicals (various specialized chemicals for aircraft cleaning for e.g. lavatory chemical and sink cleaning, etc.;	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) The goods shall be used by a local airline approved for scheduled international flights; (b) That the goods mentioned in column 3 may be subject to such conditions as the Comptroller may impose;	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	 Excise	 VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iii) Aircraft adhesives and sealants (various to be used on board); (iv) Aircraft disinfection spray-aerosol and liquid (for fumigation and disinfectant purposes); (v) Aircraft biocide chemicals (used to clean aircraft fuel tank to eliminate fungus; (vi) Aircraft seat cover material-fabric and leather (vii) Aircraft decals and placards (signage used on the aircraft); (viii) Aircraft pre-mask spray set (stencils for aircraft logo, design etc.); (ix) Aircraft manual-books and compact discs; (x) In-flight audio-tapes, compact discs and on-board media loaded drives; (xi) Aircraft fuel tank treatment kits (to check fuel samples before and after biocide cleaning); (xii) Oil sample kit; (xiii) Water finding paste (to test for any leakages). Comes in a form similar to "plasticine" or "crystals"; (xiv) All kinds of tapes used for aircraft				(c) Goods are not for re-sale; (d) Goods shall be used directly for the purposes the concession is granted.	

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		maintenance (Aluminum Tapes, Ducting Tape, High Speed Tape etc.);					
		(xv) Grease for aircraft servicing.					
218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 200g net weight; or	Free	Free	Free	(a) (i) That the goods are not for sale;	Certificate not required
		(ii) Cigars, not exceeding 200g net weight; or	Free	Free	Free	(ii) That the goods are accompanied, at the time of final disembarkation by the passenger or purchased online; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger;	
		(iii) Tobacco, not exceeding 200g net weight; or	Free	Free	Free		
		(iv) Vapes or vape refill, not exceeding 200ml of liquid;	Free	Free	Free		
		(v) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200g; and	Free	Free	Free	(iii) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji;	
		(vi) Spirituous liquors, not exceeding 3 litres; or	Free	Free	Free		
		(vii) Wine, not exceeding 4.5 litres or;	Free	Free	Free		
		(viii) Beer, not exceeding 4.5 litres or;	Free	Free	Free	(b) That in the case of goods specified in paragraph (i) to (x) of column (3) the age of the passenger shall not be less than eighteen years	
		(ix) Any combination of the goods in paragraphs (vi) to (viii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;					
		(x) One piece of electronic Cigarette	Free	Free	Free	That the provision specified under paragraph (xii) is only for the Holders of Gold Card issued by the Fiji Revenue and Customs Service	
		(xi) Other dutiable goods, not exceeding F$2000.00 in value; and					
		(xii) Other dutiable goods not exceeding F$3000.00	Free	Free	Free		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						Revenue and Customs Authority	
218A	Crew allowance for international scheduled flights	(i) Cigarettes, not exceeding 200 sticks; or	Free	Free	Free	(a) That the allowance is for an approved local crew member of the international commercial scheduled flight;	No certificate required
		(ii) Cigars, not exceeding 200g net weight; or	Free	Free	Free		
		(iii) Tobacco, not exceeding 200g net weight ; or	Free	Free	Free	(b) That the allowance is claimed on the agreed quarterly basis;	
		(iv) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200g; and	Free	Free	Free	(c) That the allowance is properly documented for reference purposes;	
		(v) Spirituous liquors, not exceeding 2.25 litres; or	Free	Free	Free	(d) That the allowance is for the crew member' personal use and not for gifts or re-sale;	
		(vi) Wine, not exceeding 4.5 litres; or	Free	Free	Free		
		(vii) Beer, not exceeding 4.5 litres; or	Free	Free	Free	(e) That the disposal or use of the goods for purposes other than that for which this concession is granted be subject to section 17 of the Customs Tariff Act 1986.	
		(viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph;	Free	Free	Free		
		(ix) Other dutiable goods, not exceeding F$2000.00 in value;	Free	Free	Free		
219	A bona fide passenger finally disembarking in Fiji	Personal effects(including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are: (a) Owned by the passenger at the time of his arrival in Fiji and are for his personal **use** (b) Not intended as gifts or sale or exchange;	(i) The passenger in the case of unaccompanied goods (ii) Certificate not required in case of accompanied goods

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(c) Used prior to importation; (d) Not imported into Fiji more than 12 months after the final disembarkation of the passenger; (e) Are of a kind and of a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in his baggage	
219A	A bona fide passenger finally disembarking in Fiji	Unaccompanied luggage (except liquor, cigarettes)	Free	Free	Free	(a) That the value of such goods does not exceed F$2,000; (b) That any excess over F$2,000 is to be paid by the passenger at the time of clearance of the unaccompanied luggage; (c) That the goods are addressed specifically to the passenger at the time of arrival into Fiji and are for personal use; (d) Not intended for gifts and sale; (e) Not imported into Fiji 3 months after the final disembarkation of the passenger.	The passenger
220	(i) Any person taking up initial permanent residence in Fiji;	Household effects	Free	Free	Free	That the goods are: (a) Owned by a person specified in column	(i) The person taking up ini tial residence or the returning resident

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(ii) Any person(s) on work permit in Fiji					(2) at the time of his/her arrival in Fiji and are for his/her personal use;	in the case of unaccompanied goods (ii) Certificate not require in case of accompanied goods
	iii) Any returning resident of Fiji	(i) Used household effects	Free	Free	Free	(b) Not intended as gifts or for sale or exchange; (c) In the case of persons specified in paragraph (ii) of column (2), used and been in the possession of such persons for a period of at least 12 months prior to their departure for Fiji; (d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger; (e) Are for the person(s) on work permit issued by the department responsible for immigration for a period of 12 months or more.	
		(ii) Only 1 used motor vehicle per family	Free	Free	Free	(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 12 months Or more.	

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(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 used vehicle must conform to the import licence conditions stipulated in the Customs (Prohibited Imports and Exports) Regulations 1986. (f) That the concession be subject to such other conditions as the Comptroller may impose. (g) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
221	A Shipping Company	Books, forms, labels, tags, plastic seals, bolt seals, dangerous goods stickers and similar items	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	That the goods are solely for use in direct connection with the entry and clearance of ships and the passenger and freight business of the shipping company	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
222	A hospital or medical institutions	Medical, hospital, surgical, dental and other goods, approved by the Comptroller	Free	Free	Free	That the goods specified in column (3) are solely for medical, surgical or dental purposes, or for use in a hospital or medical institutions approved by the Permanent Secretary for Health	Hospitals – The Medical Superintendent or Medical Institutions- The Financial Controller/Clinical Doctor
223	An University, school and other educational institution	Teaching aids, educational printed matter, pre-recorded educational material, computers for computer labs and multimedia equipment and any other teaching related goods as may be approved by the Comptroller	Free	Free	Free	(a) That the goods are solely for use in the teaching (including physical training) of students or solely for use in a research programme (b) That the goods are for the official use of the approved organisation, are not intended for sale or to be otherwise disposed of and are to be used exclusively for the purposes for which the concession is granted (c) That the disposal or use of the goods for purposes other then that for which concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act (d) That the concession be subject to such other conditions as the Comptroller may impose	The Registrar of the University, Principal of the school and other educational institutions
223A	Fiji Airways Aviation Academy	Training and educational materials, spare parts and other items specifically	Free	Free	Depending on the type of good,	(a) That the goods are to be used solely by the Fiji Airways	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		for the education of trainees			the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	Aviation Academy for the purposes of the Fiji Airways Aviation Academy; (b) That the goods are not to be used for other purposes; (c) That the disposal of the goods imported under this concession shall be subject to Section 17 of the Customs Tariff Act 1986; (d) That the concession be subject to such other conditions as the Comptroller may impose.	
224	Deleted - 22.11.2000						
225	Deleted - Act 26/94						
226	Deleted - 22.11.2000						
227	Deleted - 22.11.2000						
228	Bona Fide Tourists	Ships and aircrafts	Free	Free	Free	(a) That the vessel or aircraft is imported solely for pleasure cruising in Fiji for a period not exceeding- (i) for a vessel,24 months; or (ii) for aircraft, 18 months; (aa) That the Comptroller may dues to unforeseen circumstances, extend the time limit specified in paragraph (a), for further period not exceeding 6 months;	The owner or master

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(b) That the vessel or aircraft is accepted by the Comptroller for entry under Code 228 subject to any further conditions he may specify; (c) That the disposal or use of the vessel or aircraft for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act; (d) Notwithstanding paragraphs (a) and (aa) , the Comptrol-ler may extend the time limit for a vessel imported prior to 4 June 2021 and still in Fiji , for a maximum period of 36 months.	
229	Deleted - 22.11.2000						
230	The Fiji Red Cross Society	Goods as approved by the Comptroller	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	That the goods are solely for the use of the Society in Fiji	The person approved by the Comptroller
231	A producer or manufacturer in Fiji	Containers and other packaging goods including labels of the following description for use in packing, commercial conveyance or putting up for sale goods which are	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to	(a) That the goods specified in paragraph (i) to (ix) and any other goods which the Comptroller may from time to time	The producer or manufacturer

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		not produced or manufactured in Fiji; (i) Plastic (Chapter 39) (ii) Paper (heading Nos. 48.19 and 48.21) (iii) Ceramics (heading No. 69.09) (iv) Glass (heading No. 70.10) (v) Ferrous metal (heading 73.10) (vi) Aluminium (heading 76.12) (vii) Stoppers, crown corks, etc (heading No. 83.09) (viii) Compressed gas cylinders and similar pressure containers of iron, steel or aluminium of a kind ordinarily used for the transport of gases or liquids under pressure and not specially designed to be to be an integral part of a machine or appliance (headings No. 73.11 and 76.13) (ix) Other packaging goods classifiable under headings 40.05,40.06,40.16,44. 21,45.03,45.04,48.22, 48.23,58.01,73.26,76. 09 and such other headings as the Comptroller may from time to time approve			Part 1 of Schedule2 to the Customs Tariff Act	determine are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he considers reasonable; (b) That the expression ‘containers and other packaging goods‘ in the first paragraph of column (3) of this Code shall apply to goods used in the manufacturing process and is not to be taken to include goods (other than bread wrappers) used by shops, supermarkets, restaurants and the like for packaging or displaying Fiji produce at the point of sale. Further the expression shall not be taken to include general purpose items such as strappings, strings, seals, clips and the like; (c) That the expression goods which are produced or manufactured in Fiji’ in the first paragraph of column 3 of this code is not to be taken to include imported goods which are being packed, repacked or labelled	
231A	An approved exporter of local fresh produce	Approved packaging materials for packing of	Free	Free	Depending on the type	(a) That the exporter is approved for the	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Fiji fresh produce or Fiji origin fish for export only			of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	export of Fiji grown produce or Fiji origin fish; (b) That the packaging materials are not manufactured and available locally in terms of specifications and quality; (c) That the imported packaging materials shall not be for re-sale purposes; (d) Section 17 of the Act shall be invoked in case of breach of duty concession.	
231B	An approved importer or exporter of locally manufactured/produced goods	Approved innovative packaging for the package of locally manufactured /Produced goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely for the packaging of locally produced/ manufactured goods; (b) That the goods are not for retail sale; (c) That the innovative packaging materials are not manufactured and available locally in terms of specifications and quality; (d) That the disposal of the goods imported under this concession shall be subject to Section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller
232	A person or any organization	Goods approved by the Minister for entry at reduced duty rates under	As determ ined	Free	Depending on the type of good,	(a) That the goods are not for sale and are to be used	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		the provisions of Section 10 of the Customs Tariff Act	by the Minister		the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	exclusively for purposes for which the concession is granted; (b) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act; (c) That the concession be subject to such conditions as the Minister may impose	
233	Deleted – 22.11.2000						
234	Deleted – 22.11.2000						
235	Existing hotels and Resorts	Building materials, furnishing and fittings, equipment including front office equipment, room amenities, kitchen and dining room equipment/ utensils and outdoor equipment	3%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the hotel/re-sort is registered as a hotel/resort in Fiji; (b) That the hotel/re-sort renovation /refurbishment is approved by the Comptroller; (c) That the hotel /resort seeking duty concession makes a written submission to the Comptroller with the details of works to be carried out with other relevant particulars; (d) That the Comptroller grants a written approval for approved goods to be cleared under duty concession;	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	 Excise	 VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(e) That the goods are not manufactured locally; (f) That the goods will be used for the construction or equipping of the hotel/resort and which are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable; (g) Any other conditions as the Comptroller may require from time to time; (h) That the goods are specifically for the purposes with which the Concession is granted; (i) That the goods are not for re-sale; (j) That the disposal or use of the goods for purposes other than that for which concession is granted be subject to Section 17 of the Customs Tariff Act 1986;	
235A	New hotels and resorts granted approval under Short Life Investment	Building materials, furnishing and fittings, equipment including front	3%	Free	Depending on the type of good,	(a) That the hotel and resort is approved under SLIP;	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Package (SLIP) as per the Income Tax (Hotel Investment Incentives) Regulations 2016	office equipment, room amenities, kitchen and dining room equipment and utensils, specialized water sports equipment e.g. water bikes and other similar goods not manufactured and available in Fiji			the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(b) That the actual commencement is within 2 years from the approval issued by the Comptroller; (c) That the goods will be used for the establishment of the project as per Income Tax (Hotel Investment Incentives) Regulations 2016 and which are proved to the satisfaction of the Comptroller as not being manufactured in Fiji to a specification which he or she considers reasonable; (d) That the goods are exclusively for the purpose of which concession is granted; (e) That the goods are not for resale; (f) That the disposal or use of the goods for the purpose other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
236	Manufacturer or Producer approved by the Comptroller	(i) Raw material other than machinery equipment and motor vehicles (including parts and materials) of the approved goods falling under chapter 82, 83, 84,85,86,87,88,89,90, 91, 92,93,94,95,96 of the Harmonised System	Free	Free	15%	(a) For the purposes of this concession, the final product must be obtained through a substantial transformation process, as defined under Customs Act 1986. (b) That this provision is not extended to alcoholic beverages obtained through the mixing and blending process;	The person approved by the Comptroller"

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(c) That this provision is not extended to other goods obtained through the process of mixing, blending and assembly;	
		(ii) Raw materials used in the manufacture of the approved excisable products	Free	Free	15%	(d) That the materials are to be used by the manufacturer in the manufacture of the approved goods;	
						(e) That the machinery is to be used by the manufacturer in the manufacture of the approved goods	
		(iii) Machinery, equipment and the accessories used in the manufacture of goods	Free	Free	15%		
236A	Manufacturer or producer approved by the Comptroller	Food grade plastic pallets	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the food grade plastic pallets are used by approved food manufacturers and approved fish processors; (b) That the food grade plastic pallets are used directly in the factory and export of approved goods; (c) That the food grade plastic pallets are not for re-sale purposes; (d) That the goods shall be used for the purposes the concession is granted.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
236B	Manufacturer or producer approved by the Comptroller for the processing of finished goods through assembly, mixing or blending (excluding alcoholic beverages under chapter 22 and motor vehicles under chapter 87).	Goods approved for assembly, mixing or blending	3%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That there is sufficient processing of the goods in Fiji; (b) That the finished goods obtained must meet the value added criteria of not less than 25% of the factory cost of the final good (represented by qualifying criteria); (c) That the finished goods must meet the industry standards for use in Fiji; (d) That the goods imported for the assembly, mixing or blending are to be used exclusively for the purpose for which concession is granted and not for re-sale; (e) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
236C	Manufacturer or producer of approved goods by the Comptroller for processing of alcoholic beverages through mixing & blending process	(i)Ethanol	50% of the specific rate	Free	15%	(a)Should be an approved excise manufacturer by the comptroller.	The person approved by the Comptroller
		(ii)Spirits and Spiritous liqour	50% of the specific rate	Free	15%	(b) That the materials are to be used by the manufacturer in the manufacture of the approved goods.	
		(iii)Alcoholic flavours and concentrates (HS 2106)	30% of the specific rate	Free	15%	(c) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
		(iv)Non-Alcoholic flavours and concentrates	3%	Free	15%		
		(v)Refined sugar	3%	Free	15%		
237	Approved companies for international cable laying and maintenance	Instruments, apparatus, machinery and materials	Free	Free	Free	(a) That the goods are necessary for the installation, maintenance, repair, extension and the operation of radio telephonic apparatus in the Cable and Wireless Station;	Manager of the approved Organisation as authorized by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(b) That the goods are exclusively for use in the operation of radio telecommunication services and not for sale or disposal otherwise without the prior approval of the Comptroller.	
238	Deleted – 17.7.2020						
239	Super Yacht Operator as Holder of currently valid Permit	Super Yacht	Free	Free	Free	(a) That the Super Yacht is imported solely for contracted cruising in the Republic of Fiji for a period not exceeding six (6) months;	The owner or master
						(b) That the Super Yacht is accepted by the Comptroller for entry under Code 239 subject to any further condition he may specify;	
						(c) That the Comptroller may extend the approved period for 2 further periods of 6 months each but not exceeding 18 months.	
						(d) That the disposal or use of the Super Yacht for purposes other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act.	
240	Deleted – 9.11.2015						
241	Bus operators excluding minibus operators	(i) New chassis fitted with engine for body	Free	Free	Depending on the type	(a) That the goods are not for sale and are	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		building purposes and new bus engines for replacement of old buses			of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	to be used exclusively for purposes for which the concession is granted; (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
		(ii) Identifiable fixtures & components	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Ticketing machines and ticketing machine parts	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Printers and e-ticketing rolls	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
242	Companies involved in or with Logging Industry	New cab and chassis	5%	Free	Depending on the type of good,	(a) That the vehicle to be purchased as cab and chassis and	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	converted into logging truck to the satisfaction of the Comptroller; (b) That inspection of the vehicle to be carried out by Customs to confirm the conversion that the vehicle or the truck cannot be used for any other purpose other than logging; (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
243	Approved companies engaged in the milling and processing of raw sugar	(i) Approved factory upgrade and maintenance materials (ii) Tramline and spares iii) Mill parts (iv) Laboratory glassware and chemicals (v) Sugar processing equipment	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the approved goods are specifically for the sugar mills and raw sugar processing. (b) That in the case of "imported by and supplied to", a concession declaration and purchase order must be submitted together with the customs entry. (c) Any other conditions as the Comptroller	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						may require from time to time. (d) That the goods are not for re-sale. (e) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act 1986.	
244	Companies or entities granted approval under New Short Life Investment Scheme	Capital goods as defined in the Income Tax (Hotel Investment Incentives) Regulations 2016	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional approval for SLIP is required from the Ministry of Finance; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	The person approved by the Comptroller
245	Companies or entities involved in Inter-Island Shipping	(i) Gas-oil(diesel) having sulphur content not 500ppm (HS 2710.11.31)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are directly used in vessels approved for Inter-Island Shipping; (b) That the goods are not for sale and are to be used exclusively for purposes for which	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ii) Residual fuel oil (HS 2710.11.39)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	the concession is granted; (c) That the disposal or use of goods for the purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
		(iii) Mooring ropes between 56mm to 76mm in diameter	5%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(d) In addition to the conditions in paragraphs (a) to (c), for the purposes of column 3(viii), that the marine paint is not manufactured and available locally as per the specifications and quality.	
		(iv) Spare parts for commercial inter-Island shipping vessels	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(v) Identifiable fixtures and components for commercial inter-island shipping vessels	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(vi) New, commercial inter-island passenger and cargo vessels	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(vii) Used commercial inter-island passenger and cargo vessels	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(viii) Marine paint	15%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
246	Companies of entities involved in Fishing Industry	(i) Gas-oil (diesel) having sulphur content not exceeding 500ppm (HS 2710.11.31)	2 cents per litre	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are directly used for fishing industry; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted;	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ii) Specialised fishing gear & equipment	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
		iii) Specialised fishing vessel	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Fish baits	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
247	Companies or entities involved in Prawn Industry	(i) Prawn Larvae	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concession is reflected in the price of the goods when imported for retail sale.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ii) Prawn Feed	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Lime	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Formalin	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
248	Companies involved in Pearl Farming	(i) Rope specifically (DAN lines – 6mm, 10mm, 12mm,16mm and 24mm)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are directly used for pearl farming industry (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ii) Floats – 300mm	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
		(iii) Mono filament – 100mm	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Spat collector lines	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(v) Protective plastic mesh	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(vi) Panel and pocket nets	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		vii) Scientific equipment: • Bag filter vessel and bag • Filters • UV sterilizer • Chemicals(for hatchery)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
249	Deleted – 8.6.2019						
250	An approved body or organization	National team uniform (jersey, shorts, socks, track suit and jumpers)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That consent and purchase order from parent body such as FRU, FFA etc. required (b) That the goods are for the players representing the national team (c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						to the conditions laid down in Section 17 of the Customs Tariff Act	
251	An approved body or organization	Club and school team uniform (jerseys, shorts and socks)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That confirmation from the District Association that the club is affiliated with the association (b) That the goods are directly used for club and school team uniform (c) That the goods are not for sale and are exclusively for purposes for which the concession is granted (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
252	Companies or entities in Mining Industry or Mining exploration	(i) Machineries and specialized equipment (except hand tools of a kind for general-purpose use)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in mining work (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition	The person approved by the Comptroller
		(ii) Motor vehicles and mobile equipment (except parts and accessories) falling under tariff items: 8430.50.10,8430.61.10,	Free	Free	Depending on the type of good, the VAT applicable will be		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		8704.10.10,8704.10.90,8705.10.10,8705.20.10, 8705.90.10,8716.39.10, 8716.40.10, 8704.23.30 and any other goods as approved by the Comptroller			pursuant to Part 1 of Schedule2 to the Customs Tariff Act	laid down in Section 17 of the Customs Tariff Act	
253	Companies or entities involved in Ship or Boat Building Industry	(i) Identifiable fixtures, fittings and components	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in ship or boat building industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Approved raw materials	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
254	Companies or entities involved in Coachwork Building	(i) New chassis fitted with engine for body building purposes	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in coachwork building (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Identifiable fixtures and components	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section	

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Part 1 of Schedule2 to the Customs Tariff Act	17 of the Customs Tariff Act	
255	Entities involved in Floriculture	(i) Seedling trays, oasis for flower arrangements and sarlon cloths	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in floriculture (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Planting media or any other goods related to floriculture as may be approved by the Comptroller	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
256	Deleted – 16.7.2021						
257	Companies or entries involved in the importation of hydroponic and greenhouse goods	Goods and accessories specifically used for hydroponic and greenhouse farming	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concession is reflected in the price of the goods when imported for retail sale	The person approved by the Comptroller
258	Individuals and organization	Trophies , medals, ribbons and similar items imported without commercial advertisement of any kind and not for retail sale	Free	Free	Depending on the type of good, the VAT applicable will be	(a) That the goods have been won or awarded as a prize (b) That the goods are not for sale and are	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					pursuant to Part 1 of Schedule2 to the Customs Tariff Act	to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
259	Deleted – 8.11.2013						
260	Deleted – 9.11.2015						
261	(a) Approved companies involved in ICT/BOP operation (b) ICT accredited Training Institutions and ICT start ups involved in the application design and software development	Computer, computer parts & accessories, specialized plant, equipment and fittings, and specialized furniture and any other goods imported for the purpose of ICT	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in ICT/BOP business operation (b) That the goods are not for sale and are exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
262	Approved companies involved in the production of Bio-Diesel and Ethanol	(i) Machinery for initial establishment of the factory	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2	(a) That the goods are solely to be used in the production of bio-diesel and ethanol (b) That the goods are not for sale and are to be used	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					to the Customs Tariff Act	exclusively for purposes for which the concession is granted	
		(ii) Chemical required for the bio-fuel production	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
263	Companies or entities involved in importation of Energy Conservation Goods	The following energy conservation goods:				(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(i) Energy efficient lamps with ratings less than 25 watts (excludes 25 watts)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(ii) Fluorescent tubes and bulbs less than 25 watts (excludes 25 watts) excluding bulbs and tubes used for motor vehicles, torches or flash lights, lanterns	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
264	Companies or entities involved in importation of Renewable Energy Goods	The following Renewable Energy goods:				(a) That the concessionary rate has been granted	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates			Conditions	Certificate to Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(i) Wind: - wind resource monitoring equipment - wind turbines and related accessories	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
		(ii) Hydro: - hydro resource monitoring equipment - hydro turbines and - alternators and related accessories	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Solar: - solar resource monitoring equipment - solar panels - batteries for power supply imported with solar unit or electrification purposes - solar lights - solar prepayment meters and other related accessories - solar hot water heater and related equipment - solar water pumps and related accessories - hybrid solar electrical powered items - solar and electrical charging stations, energy storage systems and related components	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) Geothermal: - drilling equipment and other related equipment relating to the harnessing of electricity from geothermal sources	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(v) Biomass: - Steam cogeneration plants (Gasifiers) and related technology - Accessories for power or electricity generation	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
265	Companies or entities	(i) Water storage tanks of a kind not manufactured locally	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Drilling machines and equipment for boreholes and water projects	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
266	Companies or entities involved in the importation of rice	(i) Rice in husk (paddy or rough)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Husked (brown) rice	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Semi-milled or wholly milled rice , whether or not polished or glazed	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Broken rice	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
267	Companies or entities involved in the importation of potable and refined cooking oil	(i) Soya bean oil and its fractions (refined) (HS Code 1507.90.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the concessionary rate has been granted which is to be reflected on the price of the goods when sold (b) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
		(ii) Ground nut oil and its fractions (refined) (HS Code 1508.90.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Olive oil and its fractions(refined) (HS Code 1509.90.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Other oils and their fractions obtained solely from olives, including blends of their oils or their fractions (refined) (HS Code 1510.00.90)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(v) Sunflower-seed or, safflower oil and their fractions (refined) (HS Code 1512.90.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(vi) Cotton seed oil and its fractions (refined) (HS Code 1512.29.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(vii) Coconut (copra_, palm, kernel, or babassu oil and their fractions (refined):					
		- Coconut (copra_ and its fractions (HS Code 1513.19.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		- Palm kernel or babassu oil (HS Code 1513.29.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Schedule2 to the Customs Tariff Act		
		(viii) Rape, colza or mustard oil and fractions (refined):					
		- Rape or colza oil ad its fractions(refined) (HS Code 1514.19.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		- Mustard oil (HS Code 1514.99.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(ix) Other fixed vegetable fats and oils (including jojoba oil) and their fractions (refined):					
		(HS Code 1515.19.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(HS Code 1515.29.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		- Maize(corn) and its fractions (HS Code 1515.30.00)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		- Sesame oil and its fractions (HS Code 1515.50.90)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		- Other (HS Code 1515.90.90)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
268	Companies or entities involved in Beekeeping Industry	(i) Bee-keeping machines	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in the beekeeping industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	The person approved by the Comptroller
		(ii) Bee suits	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
		(iii) Hot water baths for re-melting honey combs including those with pressing screws	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Bee hives	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(v) Centrifugal honey extractors	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(vi) Bee wax	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(vii) Bee smoker	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(viii) Hive tool	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ix) Uncapping knife-standard electrical capping scratches	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(x) Bee brush	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xi) Queen bee grafting kits	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xii) Queen cell cups	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(xiii) Honey gates & plastic leather hand gloves	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xiv) Honey refractometer	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xv) Frame wires	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xvi) Sticky boards	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(xvii) Queen excluders	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xviii) Bees escape boards	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(xix) Bee full depth frames	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
269	Companies or entities involved in Pea Processing Industry	Shelled peas (Dunn peas)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are solely to be used in pea processing industry (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted	The person approved b the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						(c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
270	Deleted 16.07.2022						
271	Companies or entities	Plastic Crates: Crates imported for use in farms for transporting fruits and vegetables from farms to warehouse/factory	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a letter from Department of Agriculture will be required stating that the crates will be used by the farmers (b) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
272	Deleted – 30.06.2023						
273	Companies or entities	Desalination and sewage Treatment plant Machinery, equipment, accessories, chemicals and other relevant approved goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the	(a) That the goods are solely to be used in desalination and sewerage treatment (b) That the goods are not for sale and are to be used exclusively for purposes for which	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Customs Tariff Act	the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	
274	Approved manufacturer located outside Viti Levu	All raw materials used in the manufacture of the goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the materials are to be used by the manufacturer in the manufacture of the approved goods (b) That the raw materials are not for sale and are to be used exclusively for purposes for which the concession is granted (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
275	Companies and entities involved in the manufacturing of noodles	(i) Noodle taste maker imported in sachet	3%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) The sachets are to be part of the locally manufactured noodle packet; (b) With regard to the description in column 3(ii), that there should be a value addition process and the noodle taste maker	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ii) Noodle taste maker imported in bulk	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	imported in bulk needs to be re-packed in sachets by the company; (c) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.	
276	Companies and entities in canning and pouch packing of fish	Fish, Salt, Edible oil, Vegetable Binder	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concessions are granted (b) That the disposal or use of goods for purposes other than that for which the concessions are granted be subject to the condition laid down in Section 17 of the Customs Tariff Act	The person approved by the Comptroller
277	Companies or entities involved in film productions or the establishment of editing and post production studios as per Income Tax (Film-making and Audio-visual Incentives) Regulations 2016	Film editing, post production and camera equipment including other goods as may be approved by the Comptroller	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the	(a) The company or the entity is to be approved by Film Fiji; (b) That the goods are not for sale and are to be used exclusively for the purposes for which	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Customs Tariff Act	the concession is granted; (c) That the disposal or use of the goods for purposes other than that for which the concessions is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act 1986	
278	Companies or entities involved in the importation of semi-finished products, products imported in bulk for packaging and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported.	Semi-finished products, products imported in bulk for packaging, and other goods for assembly and packaging materials on the condition that it is bonded and 100% exported.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted; (b) All goods must be bonded and 100% exported	The person approved by the Comptroller
279	Licensed Telecommunications Service Providers	Batteries for Telecommunication related equipment	5%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) Provided that the goods are specifically used for telecommunication related equipment; (b) Provided that the goods are not manufactured and available locally; (c) The goods are not for re-sale and are used exclusively for the purposes the concession is granted; (d) That the disposal or use of the goods for the purposes other than that for which the concessions are granted subject to the condition	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
						determined by the Comptroller.	
280	Shooting Association of Fiji	(i) Target shooting, shotgun, sporting pistols and shotgun rifles; (ii) Target ammunition iii) Any other goods as approved by the Comptroller	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) Provided that the goods are specifically used for the purpose of target shooting; (b) That the importer holds a licence to carry or use those goods; (c) The goods are not for re-sale and are used exclusively for the purposes the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller
281	Aquaculture Industry	Specialised aquaculture equipment, machineries and aquaculture inputs	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are used solely for the purpose of aquaculture; (b) That the goods are not for sale and are used exclusively for purposes for which the concession is granted; (c) That the disposal or use of the goods for purposes other than that for which the concessions are granted subject to the conditions determined by the Comptroller.	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
282	International Sports Tournaments	Sporting goods used for international sports events such as: - Athletic torches - Flares - Display materials - Referee uniform - Other sporting goods that will be used directly in the tournament as approved by the Comptroller.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) Provided that the goods are specifically for the international sports tournament; (b) That the goods are not for re-sale and are used exclusively for the purposes the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	The person approved by the Comptroller
283	International meetings, conventions and exhibitions	All goods to be used during the meetings, conventions and exhibitions (Pens, notebook, writing pads, pocket files, t-shirt, hats and any other goods as approved by the Comptroller.	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are exclusively for the purposes of meetings, conventions and exhibitions; (b) That the goods are not for sale or used commercially; (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	The person approved by the Comptroller
284	Companies or entities engaged in approved Government projects	Plants, equipment machineries, project materials and supplies, construction equipment (as per the agreements)	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of	(a) That the goods are exclusively used in approved projects as per a written document signed by the Fijian Government and the relev-	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Schedule2 to the Customs Tariff Act	ant companies and entities; (b) That the goods under concession are to be imported or purc-hased ex-warehouse; (c) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	
285	Government Ministries	All donated goods	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are a donation; relation to the programmes, projects and purposes for which the goods are donated; (b) That the goods specified in Column (3) are solely to be used in relation to the programmes, projects and purposes for which the goods are donated; (c) That the goods are not for sale; (d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						laid down in Section 17 of the Act; (e) That the VAT component is borne by the recipient Ministry.	
286	Sugar Research Institute of Fiji	(i) Chemicals for research programs; (ii) Goods directly used in sugarcane breeding and research	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are exclusively used for sugarcane research and development purposes; (b) That the goods are not for sale and are to be used solely for the purposes for which the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	The person approved by the Comptroller
287	Approved taxi Operators	(i) New vehicles (less than 2500cc) for uses as public service vehicles for taxi owners	5%	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) The applicant has been issued with a Public Service Vehicle permit by LTA (copy permit required) (b) Any disposal of the vehicle within the stipulated time period of 5 years, provisions of Section 17 of Act will apply; (c) The applicant has been issued with a Public Service Vehicle permit by	The person approved by the Comptroller
		(ii) New vehicles (above 2500cc) for use as public service vehicles for taxi owner	5%	5%	Depending on the type of good, the VAT applicable will be pursuant to		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates			Conditions	Certificate to Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Part 1 of Schedule2 to the Customs Tariff Act	LTA (copy permit required); (d) Any disposal of the vehicle within the stipulated time period of 3 years in column 3.	
		(iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi	Half the subsisting specific rate	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Used or reconditioned vehicles (petrol/ diesel) 5 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi	7.5% or quarter of the existing specific rate of duty whichever is greater	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
288	Deleted - 8.6.2019						
289	Sporting Organisations or affiliations	(i) Training, development or coaching materials	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are not for sale and are used solely for the training and development of the athletes; (b) That in the case of goods specified in paragraph (ii) of column (3), are for official use by the referee;	The person approved by the Comptroller
		(ii) Referee materials and equipment	Free	Free	Depending on the type		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(c) That in the case of goods specified in paragraph (iii) of column (3), the receiving sporting organization must be affiliated with the national sports body and the goods must be specifically used for the purpose the concession is granted.	
		(iii) Donated training equipment and sports gear	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(d) That the disposal or use of goods for purposes other than that for which the concession is granted be subject to the conditions laid down in Section 17 of the Act.	
290	Approved companies under the Income Tax (Tax Free Region Incentives) Regulations 2016	Raw materials, machinery and equipment (including parts and materials) for the establishment of the business	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the company is approved by the Minister; (b) That the company has a valid Tax Free Region Provisional Licence; (c) That the duty exemption will cease immediately upon the establishment of the business unless the concession is extended by the Minister (d) That the goods are used for the purpose for which concession is granted; (e) That the disposal or use of goods for purposes other than that for which the concessions are	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						granted shall be subject to the conditions determined by the Comptroller.	
291	Deleted – 16.7.2021						
292	Approved companies under the Income Tax (Medical Investment Incentives) Regulations 2016	(i) Medical , hospital , dental and surgical goods (ii) Capital goods (capital equipment, plant, machinery and any other goods as approved by the Comptroller	Free Free	Free Free	Free Free	(a) That the company is registered with the Ministry of Health; (b) That a provisional approval for the project is issued by the Minister; (c) That the goods are not for sale and are used exclusively for the purposes for which concession is granted; (d) That the disposal or use of goods for purposes other than that for which the concessions are granted shall be subject to the conditions determined by the Comptroller.	The person approved by the Comptroller
293	Approved companies under the Income Tax (Residential Housing Development Package) Regulations 2016	Capital equipment, plants machinery and any other goods employed in the production of other goods but does not include furniture or motor vehicles	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional Approval for the project is issued by the Minister; (b) That the goods are not for sale and are used exclusively for the project for which the concession is granted; (c) That the disposal or use of goods for purposes other than that for which the concessions are granted shall be Subject to the	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						condition determined by the Comptroller.	
294	Companies or entities engaged in the manufacture of pharmaceutical products as approved under the Income Tax (Manufacture of Pharmaceutical Products Investment Package) Regulations 2019	(i) Ethanol	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the company or entity is approved by the Fiji Pharmacy Profession Board. (b) That the Comptroller grants a written approval for approved goods to be cleared under duty concession. (c) That the ethanol, raw materials, machinery, equipment and accessories are to be used exclusively by the approved pharmaceutical company or entity for purposes for this the concession is granted. (d) That the ethanol, raw materials, machinery, equipment and accessories is not for re-sale or used for other commercial purposes. (e) That the disposal or use of the goods for the purposes other than that for which concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller
		(ii) All raw materials used to manufacture approved pharmaceutical products	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iii) Machinery, equipment and accessories used in the manufacture of pharmaceutical products	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
		(iv) Raw materials, plant, machinery and equipment (including spare parts) required for the establishment of a business for the	Free	Free	Depending on the type of good, the VAT applicable will be		

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		manufacture of pharmaceutical products			pursuant to Part 1 of Schedule2 to the Customs Tariff Act		
295	Companies or entities establishing waste recycling plants as approved under the Income Tax (Tax Free Region Incentives) Regulations 2016	Raw materials, plant, machinery and equipment (including parts and materials) for the initial establishment of the business	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the company or entity is approved by the Minister; (b) That the company or entity has a valid tax free region provisional licence; (c) That the duty exemption will cease immediately within 2 years of the establishment of the waste recycling plant unless the concession is extended by the Minister; (d) That the goods are used for the purposes for which the concession is granted; (e) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	The person approved by the Minister
296	Companies or entities for construction of warehouses as approved under the Income Tax (Warehouse Construction Incentives) Regulations 2019	Raw materials, machinery and equipment 9including parts and materials) for the initial establishment of the warehouse	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the	(a) That the company or entity is approved by the Comptroller; (b) That the warehouse is to be used exclusively as a storage facility; (c) That this is a new or initial construction	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates			Conditions	Certificate to Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Customs Tariff Act	(d) That the goods are to be used specifically for the initial establishment of the warehouse; (e) That the duty exemption will cease immediately within 2 years of the establishment of the warehouse unless the concession is extended by the Comptroller; (f) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986.	
297	Companies or entities involved in the establishment of retirement villages and aged care facilities as per the regulations under the Income Tax Act 2015	Raw materials, machinery and equipment (including parts and materials) for initial establishment of the facility	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the company or entity is approved by the Comptroller; (b) That the goods are to be used specifically for the initial establishment of the facility; (c) That the duty exemption will cease immediately upon the establishment of the facility; (d) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
298	Companies, entities and individuals	(i) Diagnostic test instruments, apparatuses, hand sanitisers, antibacterial hand wash, gloves, masks, disposable hair nets, face shields, protective clothing and equipment, disinfectant wipes, tissue paper, medical spectacles and goggles, scanners and cameras (HS 9018/9022), protective garments for surgical /medical use, disinfectants, medical consumables, medical/ surgical/lab sterilizers, medical ventilators, electro-diagnostic apparatus, air purifiers, boots for use in medical facilities, hospital beds, hydrogen peroxide, paper bed sheets, thermometers, medical equipment, medicaments under chapter 30 of Schedule 2 to the Act, microscopes and any other medical goods that are required to manage any medical emergencies;	Free	Free	Free	(a) That the goods are imported for the purposes of responding to medical emergencies as declared by the World Health Organization or the Government; (b) That the goods and ethanol specified in this concession are used exclusively by the company, entity or individual for the purposes for which the concession was granted; (c) That for the purposes of the import of ethanol, the company or entity is approved by the Comptroller; (d) That concession must be reflected in the price of the goods; (e) That the disposal or use of the goods for the purpose other than that for which the concession is granted be subject to the provisions of Section 17 of the Customs Tariff Act 1986; and (f) That this concession will be valid only within a period determined by Government.	The person approved by the Comptroller
		(ii) Ethanol alcohol to be specifically used in the manufacture of hand sanitisers	Free	Free	Free		
299	Approved companies under regulations made in relation to a subdivision development package under the Income Tax Act 2015	Importation of raw materials, equipment and machinery	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to	(a) That a provisional approval for the project is issued by the Minister; (b) That the concession is applicable until the	The person approved by the Comptroller

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Part 1 of Schedule2 to the Customs Tariff Act	initial development project; (c) That the goods are not used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose.	
300	Approved companies under regulations made in relation to a private sector building investment package under the Income Tax Act 2015	Importation of raw materials, plant, equipment and machinery	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional approval for the project is issued by the Minister; (b) That the concessions are applicable until the initial development project; (c) That the goods are not to be used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to Section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose	The person approved by the Comptroller
301	Approved companies or entities	Termidor chemicals	Free	Free	Depending on the type of good, the VAT applicable	(a) That a permit is obtained from the Ministry of Agriculture prior to import;	The approved company

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(b) That the goods are imported for the treatment and eradication of termites; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for the purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	
302	Deleted - 30.06.2023					(a)	
303	Investment in ICT Structure for ICT purposes as per the Income Regulations relating to this incentive	Raw materials , machinery and equipment including spare parts	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the provisional approval for the project is issued by the Minister; (b) That the goods are imported for the initial establishment of ICT Structure; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
304	Incentive for investment in Telecom ICT Park as per the Income Tax Regulations relating to this incentive	Raw materials, machinery and equipment including spare parts	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the ICT Park; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
305	Incentives for investment in network cabling and infrastructure as per the Income Tax Regulations relating to this incentive	Raw materials, machinery, and equipment including spare parts	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the business; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company

Code No.	Persons or Bodies	Goods Eligible for duty conc.	Duty Rates Fiscal	Excise	VAT	Conditions	Certificate to Be Signed By
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
306	Incentive for investment in recycling business as per the Income Tax Regulations relating to this incentive	Raw materials, machinery, and equipment including spare parts	Free	Free	Depending on the type of good the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That a provisional approval for the project is issued by the Minister; (b) That the goods are imported for the establishment of the business; (c) That the goods must be used for the purposes for which the concession is granted; (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	The approved company
307	Fijian Drua	Goods specifically imported for the establishment of the Fijian Drua, related venues(s) high performance bases(s) as per the Income Tax Regulations relating to this incentive	Free	Free	Depending on the type of good, the VAT applicable will be pursuant to Part 1 of Schedule2 to the Customs Tariff Act	(a) That the goods are specifically for the Fijian Drua project establishment. (b) That in the case of “imported by and supplied to” a concession declaration and purchase order must be submitted together with the Customs entry. (c) That the goods are not for sale. (d) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986	The approved company

PART 4

CONCESSION APPLICABLE TO PARTICULAR EXPORTED GOODS

Notes.

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.

2. Subject to Note 3 and any other qualifying Note to this Part, goods named or described in Column (2) which fall within Part
1 Chapter, Heading or Item indicated in parentheses, may be entered at the rates of export duty prescribed in Column (3), instead of any higher rates of export duty applicable under Part 1.

3. Application of the concessional rates of export duty under this Part is governed by the condition:

   That the goods are accepted for export by the Comptroller as being of a kind answering to a name or description specified in Column (2).

4. Part 4 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant code number of Column (1) of this Part and the relevant item number of Column (1) of Part I of this Schedule. Where it is indicated in column that a certificate is required, such certificate shall be endorsed on the prescribed Customs entry or, in approved cases, attached thereto and shall take the following form:

I hereby certify that the within mentioned goods are ◆ exported by/to be supplied to ____________*(Name of person or body in respect of which concession is claimed)*

and duty concession is claimed under Code No. _________of Part 4 of the Schedule 2 to the Customs Tariff Act, 1986, subject to the conditions therein specified.

Signature :________________ Name :___________________

Date :__________ Status :_________

Delete whichever does not apply.