

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 9

FRIDAY, 10th MARCH

2017

[LEGAL NOTICE NO. 20]

INTERPRETATION ACT 1967

Rectification of Errors Order 2017

IN exercise of the powers conferred upon me by section 65 of the Interpretation Act 1967 and with the approval of Cabinet, I hereby make this Order —

Short title and commencement

1. This Order may be cited as the Rectification of Errors Order 2017.

Customs Tariff (Amendment) (No. 2) Act 2016 (Act No. 32 of 2016)

2. The printing error in the Customs Tariff Act (Amendment) (No. 2) Act 2016 is rectified in Part 1 of Schedule 2 by deleting tariff items 8703.40, 8703.40.10, 8703.40.11, 8703.40.14, 8703.40.15, 8703.40.18, 8703.40.19, 8703.40.22, 8703.40.23, 8703.40.26, 8703.40.27, 8703.50, 8703.50.10, 8703.50.11, 8703.50.14, 8703.50.15, 8703.50.18, 8703.50.19, 8703.50.22, 8703.50.23, 8703.50.26, 8703.50.27 and substituting the following —

Item No	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
“8703.40	- Other vehicles, with both spark – ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power						
8703.40.10	- - of a cylinder capacity not exceeding 1000cc - - - new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.20	- - - used or reconditioned passenger motor cars and racing cars	\$2,000 per unit	Free	9%	Free	781.2	u
8703.40.30	- - of a cylinder capacity exceeding 1000cc but not exceeding 1500cc - - - new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.40	- - - used or reconditioned passenger motor cars and racing cars	\$2,000 per unit	Free	9%	Free	781.2	u

	-- of a cylinder capacity exceeding 1500cc but not exceeding 2500cc						
8703.40.50	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.60	--- used or reconditioned passenger motor cars and racing cars	\$2,500 per unit	Free	9%	Free	781.2	u
	-- of a cylinder capacity exceeding 2500cc but not exceeding 3000cc						
8703.40.70	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.80	--- used or reconditioned passenger motor cars and racing cars	\$3,000 per unit	Free	9%	Free	781.2	u
	-- of a cylinder capacity exceeding 3000cc						
8703.40.91	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.40.99	--- used or reconditioned passenger motor cars and racing cars	\$6,500 per unit	Free	9%	Free	781.2	u
8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power						
	-- of a cylinder capacity not exceeding 1000cc						
8703.50.10	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.20	--- used or reconditioned passenger motor cars and racing cars	\$2,000 per unit	Free	9%	Free	781.2	u
	-- of a cylinder capacity exceeding 1000cc but not exceeding 1500cc						
8703.50.30	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.40	--- used or reconditioned passenger motor cars and racing cars	\$2,000 per unit	Free	9%	Free	781.2	u

	-- of a cylinder capacity exceeding 1500cc but not exceeding 2500cc						
8703.50.50	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.60	--- used or reconditioned passenger motor cars and racing cars	\$2,500 per unit	Free	9%	Free	781.2	u
	-- of a cylinder capacity exceeding 2500cc but not exceeding 3000cc						
8703.50.70	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.80	--- used or reconditioned passenger motor cars and racing cars	\$3,000 per unit	Free	9%	Free	781.2	u
	-- of a cylinder capacity exceeding 3000cc						
8703.50.91	--- new motor cars and racing cars	Free	Free	9%	Free	781.2	u
8703.50.99	--- used or reconditioned passenger motor cars and racing cars	\$6,500 per unit	Free	9%	Free	781.2	u”

Value Added Tax (Budget Amendment) Act 2016 (Act No. 22 of 2016)

3. The printing error in the Value Added Tax (Budget Amendment) Act 2016 is rectified in section 4(b) by—

- (a) deleting “The supply of accommodation” and substituting “For the purposes of paragraph 2, the following is excluded from the exemption and shall be subject to Value Added Tax; the supply of accommodation”; and
- (b) deleting “For the purpose of paragraph (2A)(1)” and substituting “Pursuant to subparagraph (1)”.

Made this 9th day of March 2017.

A. SAYED-KHAIYUM
Attorney-General and
Minister for Economy