



Suva: Phone - 3243325
Nadi : Phone - 6734337

www.frca.org.fj

TOURIST VAT REFUND SCHEME

1. What is Tourist VAT Refund Scheme (TVRS)?

The scheme allows tourists over the age of 13 departing Fiji to claim a refund of the Value Added Tax [VAT] component on goods purchased from certain retailers in Fiji. VAT is currently 9% of the value of the goods.

Claims can be made when departing Fiji at Nadi and Nausori[Suva] Airports as well as Cruise vessels departing from Suva, Lautoka (prior arrangements to be made) and Savusavu wharves.

2. If I am a Fiji resident or Fiji Citizen does the scheme apply to me?

No, the scheme only applies to residents of other countries and holders of non-Fiji passports.

3. I am currently working in Fiji and have a Visa for this am I eligible to use the scheme?

No, the scheme applies only to tourists.

4. I am currently a student in Fiji – here on a permit. Can I use the scheme?

Yes, with conditions. Any goods purchased must have been purchased within the last 4months of the expiry of the permit.

5. Do I have to spend a certain amount of money to be able to make a claim?

Yes – The minimum is FJ\$500.00 cumulative spend at approved retailers.

6. Do I have to spend the \$500.00 or more in one transaction?

No – The spend can be cumulative, as long as it is from approved retailers.

7. Can I make a claim for any purchase – such as my accommodation?

No – The scheme only applies to non-consumable goods purchased and does not include services or consumables such as accommodation, food, meals, car rentals etc.

8. Are all retailers in the scheme?

No – Only certain retailers are approved - Flip the page for licensed retailers list.

Approved retailers also will have signage advising that they are in the TVRS scheme.

9. How do I tell the retailers I want to make a claim?

You advise them when you are making the purchase and you must present your passport. They will complete the transaction, access the Customs computer system and will print a form for you [Form7].

Note: Please check this is accurate, including your name, passport number etc. as this will save time at the departure point.

10. If I buy wearable goods such as clothing or items of Jewelry, can I wear them in Fiji and still get the refund?

No – Items cannot be used prior to departure and should be in original purchase condition or packaging where possible.

11. How does Customs know the goods are departing Fiji?

If you are carrying large items which will be in your checked baggage you must see the Customs TVRS counter at Nadi and Nausori prior to checking in your luggage. They may want to see the items so please have them in an accessible location.

If you have small items in your carry-on luggage, then you will need to approach a Customs Officer or TVRS Counter after you have passed departures passport control. Please remember Aviation rules around carrying Liquids, Aerosols and Gels!!

If you are departing on a cruise vessel, please produce your purchased items and VAT refund forms with your valid passport to the refunds officer for verifications and VAT refund process stationed as advised by the shipping agent.

The Officer will give you any further advice at this point.

Note: You will need to present your passport and the document [Form 7] you were given by the retailer[s] at this point.

12. How do I get the refund?

Once Customs have ensured all the conditions have been met as outlined above they will issue you with a payment voucher which you present to the WESTPAC/BSP bank/counter at all locations and they will supply the actual refund.

13. What if I fail to get to the WESPAC/BSP bank to claim my refund for some reason?

If you do not claim your refund, please keep all documentation relating to your goods and your flight and get in touch with Fiji Revenue and Customs Authority at info@frca.org.fj and we will explore available options.

14. Are there any other exceptions to goods allowed under the scheme?

Yes – other exceptions include:

- Goods that have been partly consumed within Fiji
- Business or commercial goods –including samples
- Unaccompanied goods – i.e. exported as unaccompanied baggage or cargo, mail etc.
- Liquor & cigarettes
- Goods that are not presented for inspection as outlined above.

15. What else do I need to know?

Anyone who receives goods from a tourist after the refund form has been submitted to the Customs Officer is liable for a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.

Anyone who takes out any goods, from the Nadi International Airport Departure Check-in Counter or the Suva Wharf after the refund form has been submitted to the Customs Officer, is liable for a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.

The Commissioner may revoke a license if a registered retailer fails to comply with the requirements of the Scheme.

Full terms and conditions in the VAT Act Section 70b, Fourth Schedule and printed on the back of the white copy of the Form 7.

List of approved TVRS Licensed Retailers

No.	Name of Retailer
1.	Acme Garments - Nadi
2.	Anita Jewellers - Ba, Nadi, Suva, Lautoka
3.	Amarsee Bhagwanjee Ltd
4.	Bulow Investment Ltd - Westin, Warwick, Outrigger, Sofitel, Intercontinental Natadola, Naviti, Fijian Resort
5.	Bob Gokal & Sons - Port Denarau, Suva
6.	Bhavani Jewellers - Sigatoka
7.	Budget Pharmacy - Nadi
8.	Blue Lagoon Pearls of (Fiji) Ltd
9.	Cocoon Home - Westin, Sheraton & Sofitel
10.	Denarau Duty Free Shop
11.	Golden Dragon Ltd
12.	Gokul Jewellers
13.	Glamour Jewellers - Nadi, Lautoka
15.	Giaan Enterprises - Nadi Handicraft
16.	Hard Rock Cafe
17.	Harrisons Fiji
18.	Island Pharmacy Ltd - Nadi
19.	Intercontinental Fiji Golf Resort & Spa
20.	Jacks of Fiji - Port Denarau, Nadi, Warwick, Baravi, Sigatoka, Outrigger, Suva, Fijian Resort, Sheraton, Westin, Sofitel, Lautoka, Island Artifact Shop (Port Denarau), Diva Boutique, Ripcurl, Naviti Shop, Intercontinental, Savusavu, Tokatoka Resort, Marriott, Yanuyanu Store
21.	J. Manek Lal & Sons - Suva
22.	J Hunters Pearl Fiji Limited - Savusavu, Grand Pacific Hotel
23.	Jewels (Fiji) Limited - Sofitel, Port Denarau, MHCC Suva, Nadi
24.	Krishna Jewellers Ltd
25.	Kaysons Limited
26.	Lords Jewellers Ltd - Suva
27.	Morris Hedstrom (MH) - Savusavu, MH Homemaker Sigatoka, MH Hypermarket, MH Homemaker Nadi, MH Namaka, MHCC + Hobbies
28.	Mulji Dayal Ltd
29.	Maqa I Viti Handicraft
30.	Mirror Jewellers

No.	Name of Retailer
31.	Memsaab - Suva
32.	Prouds - Suva Central, Downtown Nadi, Hilton, Lautoka, Sheraton, Westin, Sigatoka, MHCC, Fijian Resort, Outrigger, Warwick, Nausori, Intercontinental, Damodar City, Marriott
33.	Payal Jewellers - Tavua
34.	Pure Fiji - Sofitel
35.	Pala Jewellery Ltd
36.	Paradise Technologies
37.	Pehnawa - Midcity Suva
38.	Raniga Jewellers
39.	Rupam Jewellers
40.	Snagindas Ltd - Port Denarau, Nadi, Suva
41.	Sonaisali Island Resort
42.	Shreeji Jewellers Limited
43.	Tappoo Limited - Fijian Resort, Sheraton, Suva, Nadi, Sigatoka, Outrigger, Sofitel, Westin, Lautoka, Fiji Market, Marriott
44.	Up-front Investments (1998) Ltd
45.	Vomo Fiji Ltd T/A Lomo Island Resort
46.	Yees Cold Storage Seafood Ltd



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