

Talk Tax – Duty Concession for Returning Fiji Citizens

FS: Who are returning residents?

CEO: Returning residents are those Fiji Citizens (who hold Fiji passport) that lived abroad and return to reside in Fiji permanently. These includes those Fiji Citizen that may have worked or studied abroad for more than a year. For duty concession purpose they have to prove to the satisfaction of FRCA that the individual is returning to Fiji permanently and the individual should also have a valid visa.

FS: What are some duty concessions available to them and what conditions must be satisfied in order to qualify for duty concession?

CEO: There are three duty concessions are available to disembarking passengers including returning residents. The first concession is allowed under CODE 218 which is available to all passengers arriving into Fiji at the any seaport or airport. The concession allows free duty (0% Fiscal Duty, 0% Excise Duty and 0% Import VAT. The other duty concession is on personal effects under Code 219 and household effects and a motor vehicle under Code 220. Code 219 and code 220 is available to passengers or returning Fiji Citizens who have been out of country for more than 12 months or more and the goods have to be owned and imported within 12 months of their arrival.

Code	Eligible Goods	Conditions
218	i. Cigarettes not exceeding 200 sticks or cigars not exceeding 200 g or tobacco not exceeding 200 g or a combination or theses goods not exceeding 200 g and ii. Spirits liquor not exceeding 2.25 litres or wine not exceeding 4.5 litres or beer not exceeding 4.5 litres and iii. Other dutiable goods not exceeding F\$1000.00 in value	Provided that: <ul style="list-style-type: none"> • the goods are not for sale • the goods are accompanied at the time of final disembarkation by the passenger or, the goods are purchased immediately after final disembarkation in Fiji by the passenger; • in case of goods specified in (i) and (ii), the age of the passenger shall not be less than 18 years
219	i. Personal Effects	Provided that the goods are: <ul style="list-style-type: none"> • owned by the passenger time of arrival in Fiji are for personal use

		<ul style="list-style-type: none"> • not intended as gifts or for sale or exchange • used prior to importation • imported within 12 months of arrival of passenger • of a kind and of a quantity which the Customs Officer is satisfied that a passenger may reasonably be expected to carry in his/her baggage
220	i. Used household effects	<p>Provided that the goods are:</p> <ul style="list-style-type: none"> • Owned by the returning resident at the time of arrival in Fiji are for personal use • not intended as gifts or for sale or exchange • imported within 12 months of arrival of passenger • of a kind and of a quantity which the Customs Officer is satisfied that a passenger may reasonably be expected to keep in the household
	ii. Only 1 used motor vehicle per family	<ul style="list-style-type: none"> • The person should prove to the satisfaction of the Comptroller that he/she is returning to Fiji permanently. • The person should have a valid visa. • The vehicle must be owned and used by the person for a period of 12 months or more. (Documentary evidence such as registration papers, insurance documents, sales/purchase invoices, etc is required). • The vehicle must be imported into Fiji within 12 months from the date of arrival of the person in Fiji. • The vehicle should be less than 5years from the year of manufacture for petrol/diesel and less than 8 years from the year of manufacture for LPG, CNG, solar vehicles or EURO 4 compliant • That the concession be subject to such other conditions as the Comptroller may impose. • That the disposal or use of the goods for purposes other than that for which concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.

FS: What personal effects and household effects can be allowed duty concession?

CEO: Personal Effects include ready-made garments; personal goods including jewelry, toiletries and similar personal goods; and professional instruments, apparatus and implements. The duty concession will be allowed if the goods are owned by the

passenger at the time of the individuals arrival in Fiji, have been used and are for his or her personal; and are not intended for gift, sale, barter, trade or exchange; and are imported on to Fiji before the expiry of twelve months after the date of arrival of the passenger. Household Effects include glassware linen, cutlery, furniture, sewing machines and other household machines, gardening tools and similar household goods. The duty concession is allowed if the goods are owned by the passenger at the time of his arrival in Fiji, and are for the personal use of himself and his immediate family; and are not intended for gift, sale, barter, trade or exchange; and are imported into Fiji before the expiry of twelve months after the date of arrival of the passenger. In the case of Returning Residents of Fiji the household goods have been owned and used by such passenger for any period of twelve months prior to his departure for Fiji. However, note that Personal or Household Effects do not include alcoholic beverages, tobacco goods, boats, firearms, motor vehicles and motor cycles and scooters.

FS: Upon being allowed the duty concession for the importation of a vehicle, can it be sold here in Fiji?

CEO: Yes, that is allowed, however, If the motor vehicle is sold, transferred within five years(5 year) from the time the concession was allowed, the individual will be liable to pay import duty based on a pro rata basis of the remaining unused period of that 5 years.

FS: What is the process for a returning resident to apply for a duty concession for a motor vehicle?

CEO: The returning resident will be require to lodge formal written application to FRCA directed to the Tariff & Trade Section, FRCA, Suva. Only one used motor vehicle per family is permitted. There is no application fee charged. The processing time for an application is seven working days. FRCA strongly advises that one has to obtain an import license from FRCA before loading the vehicles for importation into Fiji. This is to avoid any unnecessary delays and costs in the clearance of the vehicles. To qualify for duty concession on motor vehicle as a returning resident, the Second hand motor vehicle importations into Fiji requires an approval for duty concession and import license before the vehicles can be imported. Second hand motor vehicles whether diesel or petrol should be 5 years or less from the year of manufacture and EURO 4 compliant. Second hand including LPG, CNG, Solar, Hybrid, Electric vehicles should be 8 years or less from their year of manufacture and EURO 4 compliant. The vehicle cancellation certificate and or the de-registration certificate should be attached with the application. If the vehicle is being imported from Japan, an export certificate is required for both the English and Japanese translated version. It is also important that EURO 4 confirmation is also required from the relevant Road Transport Authority of the importing country or the manufacturer of all import of used/secondhand vehicle in Fiji.