



TALK TAX- RETURNING RESIDENTS

Duty Concession for Returning Fiji Citizens

Returning residents are those Fiji Citizens (who hold a Fiji Passport) that have lived abroad and are returning to Fiji to reside permanently. These includes those Fiji Citizens that may have worked or studied abroad for more than a year. For duty concession purposes, they have to prove (include visas from stay/study abroad in application) to the satisfaction of the Fiji Revenue & Customs Service (FRCS) that the individual is returning to Fiji permanently.

Duty Concessions available to Returning Residents

There are three duty concessions available to individuals arriving into Fiji including returning residents.

The first concession is allowed under Code 218 which is available to all individuals arriving into Fiji at any seaport or airport. The concession allows duty free (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, Permit Holders or returning Fiji Citizens who have been out of the country for 12 months or more and the goods have to be owned and imported within 12 months of their arrival.

We recommend that you apply for an Import Permit in advance with FRCS before making arrangements to ship the vehicle into Fiji

Personal and Household Effects for duty concession?

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 individual's arrival into Fiji have been used and are for his or her personal use; are not intended for gifts, sale, barter, trade or exchange; and are imported onto 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 arrival into Fiji, and are for personal use; and are not intended for gifts, sale, barter, trade or exchange; and are imported into Fiji before the expiry of twelve months after the date of arrive of the passenger.

In the case of Returning Residents of Fiji, the household goods must be owned and have been used by the applicant for any period of twelve months prior to departure for Fiji. However, note that Personal or Household Effects does not include alcoholic beverages, tobacco goods, boats, firearms and motor cycles and scooters.

Applying for duty concession for Motor Vehicle?

The returning resident will be required to lodge formal written application to FRCS directed to the Tariff & Trade Section, FRCS, Suva. Duty concession eligibility for Used Vehicle is only to returning resident and not for those who are on work permit or for taking up initial permanent resident. Only one used motor vehicle per family is permitted. There is no application fee charged. The processing time for an application is **seven (7) working days**.

FRCS strongly advises that one has to obtain an Import License from FRCS before making arrangements to ship the vehicle into Fiji. This is to avoid any unnecessary delays and costs in the clearance of the vehicle. To qualify for duty concessions on motor vehicles as a returning resident, the Second-hand motor vehicle importations into Fiji requires an approval for duty concession and import license before the vehicle can be imported.

Second-hand motor vehicles whether diesel or petrol should not be more than 5 years from the year of manufacture and EURO 4 compliance. Second-hand including LPG, CNG, Solar, Hybrid, Electric Vehicles should not be more than 8 years from the 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 obtained from the relevant Road Transport Authority of the importing country or the manufacturer of all import of used/secondhand vehicle into Fiji. Making a false declaration and providing falsified documents attracts a hefty penalty amounting to \$25,000.00.

CODE	ELIGIBLE GOODS	CONDITIONS
<p>218</p> <p>A bonafide passenger finally disembarking in Fiji</p>	<p>i. Cigarettes not exceeding 200 sticks or cigars not exceeding 200g or tobacco not exceeding 200g or a combination of these goods not exceeding 200g; and</p> <p>ii. Spirits liquor not exceeding 2.25 litres. Wine and Beer not exceeding 4.5 litres; and</p> <p>iii. Other dutiable goods not exceeding F\$1000.00 in value.</p> <p>FRCS Gold Card holders have an allowance of \$2,000 for Duty Free allowance of goods.</p>	<p>Provided that-</p> <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.
<p>219</p> <p>A bonafide passenger finally disembarking in Fiji</p>	<p>i. Personal Effects including professional instruments, apparatus and implements</p>	<p>Provided that the goods are:</p> <ul style="list-style-type: none"> - owned by the passenger time of arrival in Fiji are for personal use; - Not intended as gifts or for sale or exchange - Used prior to importation - Imported within 12 months of arrival of passenger may reasonably be expected to carry in his/her baggage.
<p>220</p> <p>(a) Any person taking up initial permanent</p>	<p>i. Used household effects</p>	<p>Provided that the goods are:</p> <ul style="list-style-type: none"> - Owned by the returning resident at the time of arrival into Fiji are for personal use - Not intended as gifts or for sale or exchange - Imported within 12 months of arrival of passenger

<p>residence in Fiji.</p> <p>(b) Any person on work permit</p> <p>(c) Any returning resident of Fiji</p>	<p>ii. only 1 used motor vehicle per family</p>	<ul style="list-style-type: none"> - 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 - The person should prove to the satisfaction of the Comptroller that he/she is returning to Fiji permanently. - The person should attach visas from their study/stay abroad. - 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 into Fiji. - The vehicle should be less than 5 years 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.
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