

TALK TAX & CUSTOMS

Duties on motor vehicles

FS: For people contemplating importing a second hand vehicle into Fiji for private use, what do they need to know? What are requirements for importing a second hand motor vehicle into Fiji?

CEO: To import a vehicle into Fiji, you will require an import license which is issued by FRCA with no fees charged. When applying for a vehicle importation, you will be required to attach documentary evidence about the vehicle e.g. type, make, engine capacity, year of manufacture, export certificate, deregistration certificate, cancellation certificate etc.

FS: Does the vehicles being imported have to comply with certain laws?

CEO: Petrol and Diesel vehicles that are more than 5 years old (from the year of manufacture) will have to be compliant with Euro 4 standards. Euro 4 standard is the current acceptable pollutant emissions level for light-duty vehicles (cars and light vans). Special purpose vehicles, Compressed Natural Gas (CNG), Liquefied Petroleum Gas (LPG), and solar vehicles with more than 8 years old (from the year of manufacture) will also have to be Euro 4 Standard complaint to be eligible for importation.

FS: How is the duty rate applied on these vehicles?

CEO: The duty rate applicable on a vehicle is based on the engine capacity ratings. The duty charged will be the duty rate multiplied on the total landing cost in Fijian currency which would be total of the Cost, Insurance and Freight (CIF).

FS: What are the duties on luxury vehicles?

CEO: Vehicles with engines capacity from 2500cc up to 3000cc will be charged an additional Luxury Vehicle Levy of \$7,500 and those with engine capacity exceeding 3000cc, an additional Luxury Vehicle Levy of \$20,000.

FS: Will returning residents to Fiji are free from paying duty on their vehicle?

CEO: Returning residents to reside permanently in Fiji including students studying abroad will not pay any duty on their personal used motor vehicle (1 unit per family) provided that the motor vehicle is used and owned by the person for at least 12 months. Also note that where a motor vehicle is granted duty concession and is sold locally within 5 years, you will be required to pay the normal rate of duty subsisting at the value and rate at the time of disposal in Fiji.