

Talk Tax – Tourist VAT Refund Scheme.

FT: What is Tourist VAT Refund Scheme (TVRS)?

CEO: The Tourist VAT Refund Scheme was introduced on 1st February, 2010.

The purpose of the TVRS is to provide retailers and tourists with certainty in making Fiji an attractive shopping destination for tourists.

The TVRS allows a tourist to claim a refund (subject to certain conditions) of VAT paid on goods purchased, in Fiji, from an approved licensed retailer and taken out of Fiji via Nadi, Nausori International Airport or Suva Kings Wharf as the final port of departure to a foreign destination.

FT: Who is entitled to claim under this Refund Scheme?

CEO: The following are eligible to claim:

- A resident of a foreign country
- A holder of a foreign passport
- An individual who is of 13 years and above
- An individual employed in a country other than Fiji

All tourists must meet all the conditions given above to qualify for the TVRS claim.

However if the tourist is a student or holds a student visa than he/she must be a resident of a country other than Fiji and must ensure that goods are purchased in the last four months before the expiry of the student visa.

FT: What are the conditions of the Scheme?

CEO: To be eligible for a VAT refund under the Scheme, any tourist must satisfy all the following:

- Spend a minimum of \$500 (VAT Inclusive) with any of the approved licensed retailer outlets during your stay in Fiji and take the goods out of Fiji within 2 months from the date of purchase.
- The tourist must ask the retailer for a refund form and a tax invoice(s) for goods purchased.
- The tourist must carry the goods as check-in baggage or hand luggage
- Submit, to the Customs official at the Tourist VAT Refund Counter at the airport or wharf, the application form for refund together with the goods and tax invoice/s.
- The goods are not to be taken out, of the departure check-in area or given to any other person, after the application form is endorsed by the customs officer.
- Once the application form is endorsed by the customs officer the tourist shall depart Fiji within 4 hours.

FT: Are there certain goods NOT eligible for a refund?

CEO: You cannot claim a refund on:

- **Consumed Goods** - Goods that have been partly consumed at the time the tourist leaves Fiji,
- **Commercial Goods** - Goods exported for business or commercial purpose,
- **Freight Goods** - Goods that will be exported by freight

- **Services** - Services such as accommodation in a hotel, hostel, boarding house, or similar establishment; and
- **Goods that are not presented** for inspection with the required claim form at the VAT Refund Inspection Counter

FT: Can the goods be used before departing Fiji?

CEO: No, the goods must not be consumed or partly consumed at the time of inspection by our Customs officers.

FT: Can the Refund be issued without providing the goods for inspection?

CEO: The Fiji Revenue & Customs Authority (FRCA) reserves the right to verify all goods. If the tourist is unable to present his/her goods on request to the Customs Officer at the port of departure, the REFUND claim **WILL** be denied.

FT: Are the TVRS counters open for early morning and/or late evening departures?

CEO: Yes, the TVRS counter is open for all flights departing from Nadi and Nausori International Airport and all cruise vessels departing from Suva Kings Wharf.

FT: Can I purchase goods from any retailer?

CEO: To qualify for a refund under the TVRS, the tourist will need to purchase the goods from the **approved retailers**. The list of approved licensed retailers is available on our website at the following link: http://www.frca.org.fj/public_notices.htm.

FT: Who are the approved retailers?

CEO: The approved retailers are those that are licensed to sell goods which are eligible for refunds under this scheme. Approved retailers will display an "Approved Licensed Retailer" sign in their shop(s).

FT: How does an unlicensed Retailer apply to become an approved licensed one?

CEO: The scheme is open to all VAT-registered and tax compliant traders. All Licenses issued to retailers under this scheme will expire 31st December of every year. As such if the Licensed Retailers wish to renew its Licenses than all applications must be submitted with the paid License fee of FJD\$2,369.57(from 1st January 2016) by the 7th of January every year. With respect to entities with different branches in Fiji, each branch is required to lodge a separate application, pay a separate annual fee and be separately licensed.

The form is available on the FRCA website: http://www.frca.org.fj/wp-content/uploads/Taxation_Forms/OtherForms/TVRS_Retailers_Licence.pdf