

Fiji Revenue And Customs Authority: Tax And You

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With the rise in social media and greater access to internet, naturally an increase in online shopping is noted.

Particularly more so now that more people have credit cards for make online purchase.

And in fact, many a times people find it cheaper importing items than buying it from the local stores.

The trend is not only through purchasing on various websites but also through individuals selling certain items on social networks such as Facebook which has gained popularity.

But what everyone must understand is not every good we purchase online or get imported is tax-free.

There are various duties and taxes applicable on certain items as well as certain items above a particular value.

This week in Tax & You, we interview the Fiji Revenue and Customs Authority chief executive, Jitoko Tikolevu, on importation of personal and household items.

If a person were to import a personal item e.g. a mobile phone, through parcel post, what would be the duty and tax applicable?

An individual can import goods (for personal use) through parcel post/airfreight in Fiji to a value not exceeding FJ\$400 duty free under Concession Code 212 to Part 3 to Schedule 2 of the Customs Tariff Act. It is on the condition that the goods are not for re-sale or used for commercial purposes.

However, if the price of the goods exceeds FJ\$400, duty is charged on the actual value of the goods i.e. on the landing cost of the goods in FJD.

Mobile phones attract a duty rate of 32 per cent Fiscal Free Import Excise and 15 per cent VAT. Furthermore, on smart phones, a concessionary duty rate of Free Fiscal, Free Import Excise and 15 per cent VAT is applicable under Concession Code 272 to Part 3 to Schedule 2 of the Customs Tariff Act.

Duty is charged on CIF, i.e. on the Cost, Insurance and freight and any other charges incidental to the delivery of the goods to the port of importation in Fiji.

When a person imports a personal Television Set through a shipping company, what is the process on notification and duty involved?

The shipping agent will contact the person to inform that the goods have arrived. You also need to be aware of its approximate arrival date and the time.

The goods will then need to be cleared from Customs control. For this purposes, the proper invoice will need to be verified by the Customs officer to determine the duty to be paid.

Duty rate on LED TV's are 15% Fiscal, 10% Import Excise and 15% VAT payable. You will also need to present your TIN/Joint Card to the Customs Officer at the time of clearance of your goods.

If an individual brought a TV on a flight to Fiji from abroad, would that individual have to pay tax?

A travelling passenger finally disembarking in Fiji is entitled to a duty free allowance on dutiable goods of a value not exceeding FJ\$1000.

This means that if the value of the TV is below FJ\$1000 then it will be cleared duty free and for a Gold Card member of FRCA the allowable allowance is FJ\$2000.

A person buying laptop \$199 online, how much duty and tax would he/she need to pay?

The duty rate applicable on Laptops on importation attracts Free Fiscal, Free Import Excise plus 15 per cent VAT payable. The customs duty will be charged on the landing costs of the good in FJD inclusive of cost, freight and insurance.

What is the duty for importing used clothing?

The duty rate on second hand and used clothing is 96c per kg or 32 per cent whichever is greater Fiscal, Free Import Excise and 15 per cent VAT.

What is the procedure for sending a birthday gift to someone residing in Fiji?

The modes of importations are sea freight, air freight and parcel post. An individual is eligible for duty free clearance on the importation of goods (except liquor and tobacco) to the value not exceeding FJ\$400.

This is provided that the goods are cleared through parcel post or airfreight stations; that the goods are for his/her personal use and that the goods are not for sale or used for commercial purposes.

If the value of the goods exceeds FJ\$400, duty shall be charged on the total value of the goods. If an individual imports via sea freight then normal rate of duty is applicable.

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