



Tax Talk -The Dos and Don'ts when arriving in Fiji

It is important that Air travellers understand entry requirements when visiting another country. Accordingly, Fiji also has a set of rules all travellers must follow when entering or departing our country.

The Fijian Government has developed these laws to ensure our borders are safe from illicit or harmful activities and the Fiji Revenue and Customs Service in collaboration with other border agencies such as Fiji Immigration, Biosecurity Authority of Fiji, Ministry of Health and Fiji Police, work hand in hand to maintain them.

Sometimes travelling to a country for the first time can be very daunting. For those travelling to Fiji, the Revenue and Customs Service will endeavour to make your journey as smooth as possible.

On Arrival

While en-route to Fiji, you will receive a passenger arrival card in the aircraft to complete. It is important to fill this out properly and to declare any prohibited or restricted items in your luggage.

Goods that are absolutely prohibited to be imported into Fiji include things like; counterfeit or imitation coins or bank notes, dangerous or illicit drugs, daggers, electric shock sticks, flick knives and also utensils used to prepare or ingest drugs.

Entering through the Nadi and Nausori [Suva] Airports, the first people you will encounter are Customs officers at passport control. Acting on behalf of the Department of Immigration these officers will verify travel documents for all arriving [and departing] passengers.

Customs officers present in the area you uplift your luggage may conduct physical inspection of your baggage and goods and may require you to answer questions relating to these items and also your reasons for travelling to Fiji.

You may also see detector dogs working around the Airports, these dogs are trained to detect narcotics and currency that may be carried on passengers and/or in baggage.

Duty and taxes

The total quantity of duty free items such as alcohol or tobacco in your possession or purchased upon arrival before proceeding to Customs for clearance should be within the passenger allowance to avoid having to pay duty and taxes – these allowances are stated

on the arrival card as well as below. Other goods carried may be subject to duty and taxes if they exceed Fiji \$1000.00 or are for commercial use, or are professional or technical equipment.

Allowances

Personal Effects

Your clothing, toilet articles, personal jewellery (including watches), cameras, laptops that accompany you, are free of duty provided:

- You own them at the time of arrival in Fiji and they are for your personal use
- They are not intended as gifts or for sale or exchange
- They have been used prior to importation
- They must be of a kind that a passenger may reasonably be expected to carry in their baggage

Commercial quantities of individual items of apparel (including footwear) are **not** covered by this allowance.

Alcohol and Tobacco

A traveller may import certain quantities of tobacco products and alcoholic beverages free of Customs duty provided that:

- The traveller is not less than 18 years of age;
- The goods are not for sale;
- The goods are accompanied by the traveller at the time of final disembarkation;
- The goods are not being carried on behalf of any other person.

Cigarettes, Cigars, Tobacco duty free allowance

- Cigarettes not exceeding 200 sticks or
- Cigars not exceeding 200g net weight or
- Tobacco not exceeding 200g net weight or
- Any combination of the above but not exceeding 200g net weight

Alcoholic Beverage allowance

- Spirituous Liquors not exceeding 2.25 litres or
- Wine not exceeding 4.5 litres or
- Beer not exceeding 4.5 litres or
- Any combination of the above provided that it does not exceed the equivalent quantity under liquor, wine and beer

Other Accompanied Goods

Travellers may import other dutiable goods free of charges provided:

- That value does not exceed FJ\$1000
- The goods are accompanied by the traveller on arrival
- The goods must be for personal use and not for sale

Unaccompanied Goods or Baggage

Unaccompanied goods or baggage will not be allowed as landing normal passenger allowances **unless** this is caused by disrupted travel and the items were originally due to accompany you on the craft.

It may be useful to carry receipts for any purchase of goods you have made overseas to ascertain the correct value of the goods.

Medicines

If you are carrying prescription medicines, you should have a prescription from your physician stating that the items are prescribed to you. Failing this please ensure that any such items remain in the bottles or packets originally dispensed to you and are labelled in your name.

Currency

Currency smuggling is a common issue at all airports worldwide including Fiji. Despite numerous advisories, seizure of currency, arrest and prosecution, travellers continue to breach the Border Currency reporting laws and attempt to move large amounts of currency across Fiji's border without declaring it.

It is important for travellers to know that all currency of any country in excess of FJD\$10,000 is required to be declared to Customs on arrival or departure from Fiji.

The need to report currency is a common requirement internationally and there is no excuse for non-compliance.

The penalties for non-declaration may include, fines, seizure and prosecution.

If you are unsure, please ask a Customs officer.

Fire arms and weapons

The importation of firearms is restricted and subject to import permit from Fiji Police. You must declare if you are carrying any firearms and weapons to Customs.

Commercial Goods

All commercial goods will be subject to duty (where applicable) and Value Added Tax (VAT). You should declare these goods on your arrival card.

If the value of the goods is less than FJ\$1000 or if it is a perishable item, or medicine urgently needed, the goods can be cleared after payment of duty (if applicable) at the airport.

If the value of the goods is more than FJ\$1000 and you have not arranged clearance, the goods will be held under Customs control until proper Customs entry is undertaken.

Customs Compliance

In a bid to ensure our borders are safe, Fiji Revenue and Customs Service continues to collaborate with other border and law enforcement agencies both in Fiji as well as overseas.

We are committed to ensuring a safe and sustainable environment for our region, our citizens and also economic prosperity. Therefore, people travelling to Fiji must comply with Customs laws to ensure a smooth experience ensues, penalties are avoided and also to help our nation grow.