



# STANDARD INTERPRETATION GUIDELINE 2018 - 18

## CUSTOMS CONCESSION – CODE 250

### NATIONAL TEAMS

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This Standard Interpretation Guideline ('SIG') sets out Fiji Revenue and Customs Service's ("FRCS") policy and operational practice in relation to the Customs Concessions granted to National Team Uniforms under Code 250.

It is issued with the authority of the Chief Executive Officer ("CEO") of FRCS.

All legislative references in this SIG are to the *Customs Tariff Act ("CTA") 1986* (unless otherwise stated).

This SIG is in effect from 18<sup>th</sup> June, 2018 and may need to be reviewed in the event of any relevant legislative amendments.

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## EXECUTIVE SUMMARY

1. Fiji is marketed well through sports. Some of our national teams have made quite a name in the global arena. They are the image of our country and need to be provided with the finest when representing Fiji.
2. As part of this initiative, the Government has exempted import duties on the importation of national team uniforms. Customs Concession Code 250 exempts fiscal duty and import excise on the importation of national team uniforms which includes jerseys, shorts, socks, track suits and jumpers.
3. While the legislative provisions are set out in the Customs Tariff Act, the industry needs to be very clear in terms of the administration and the application of the law.
4. This SIG therefore, sets out the CEO's official position on the application of Customs Concession, Code 250.
5. The SIG relates to the list of goods, persons and bodies that can qualify for duty concession under Code 250 to Part III of the Customs Tariff.

## INTRODUCTION

6. The purpose of this SIG is to provide clarity and certainty to the application of the provisions under Code 250. The pre-requisites to qualify, test rules and the entitlements under the code are discussed.
7. This SIG will also serve as a checklist to the applicants to self-assess their eligibility.
8. Furthermore, it will ensure that there is a uniformed approach to the processing of applications under this provision.

## LEGISLATIVE PROVISION

Code	Owner	Goods Eligible	Fiscal	Import Excise	Vat	Conditions	Authority
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
250	An approved body or organisation	National team uniform (jerseys, shorts, socks, track suits and jumpers)	Free	Free	9%	<p>(a) That the consent and purchase order from parent body such as FRU, FFA etc. is required.</p> <p>(b) That the goods are for the players representing the national team.</p> <p>(c) That the goods are not for sale and are used exclusively for purposes for which the concession is granted.</p> <p>(d) That the disposal or use of the Super Yacht for the purpose other than that for use the concession is granted be subject to the provision of Section 17 of the CTA.</p>	The person approved by the CEO.

## **GOVERNING CONDITIONS**

9. The concession is to be claimed at the time of importation by the person or body specified in column (2).
10. The goods are of a kind relating to a name or description specified in column (3).
11. All conditions specified in column (7) and any other conditions that may be specified by the CEO are to be fulfilled.
12. When any conditions affecting the goods are not fulfilled after the goods leave Customs Control, the CEO may disallow the concession and collect the duty applicable under Part 1. Further such as penalties and/or compounding action may also be taken.

## **QUALIFYING CRITERIA AND CONDITIONS**

13. National Uniform is defined as 'the complete set of clothing that will be worn when participating in the sport'. This is limited to clothing such as jerseys, shorts, socks, track suits and jumpers. The concession shall not be approved if the items arriving are not in a complete set.
14. This concession is not extended to footwear, water bottles, sports kits and other items that may be used during the sport.
15. If the goods are imported by an organization and supplied to the national team, the concession declaration form should be completed and endorsed by the national body of that particular sport.
16. The importer may also be requested to provide a support letter from the national body that governs the sports e.g. Fiji Rugby Union (FRU).
17. The Single Administrative Document (SAD) has to be lodged along with other mandatory documentations such as the Invoice, Bill of Lading/Air Way Bill, C45 Form, Packing List (where required) and other documents relevant to the consignment (concession declaration) for clearance of the goods.
18. If the goods cleared under this provision are used for purposes other than for which the duty concession was granted, the company shall be investigated and penalized accordingly.
19. For any other clarifications you may contact the Tariff and Trade team on [FICS-SuvaTariff&Trade@frcs.org.fj](mailto:FICS-SuvaTariff&Trade@frcs.org.fj).