



# STANDARD INTERPRETATION GUIDELINE 2018 - 27

## CUSTOMS CONCESSION- CODE 219 & CODE 220

### RETURNING RESIDENT TO FIJI

#### DUTY CONCESSION ON PERSONAL, HOUSEHOLD EFFECTS & USED PERSONAL MOTOR VEHICLE

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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 approved manufacturers and producers under Code 219 & Code 220.

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 28<sup>th</sup> August, 2018 and may need to be reviewed in the event of any relevant legislative amendments.

#### CONTENTS

Executive Summary.....	2
Introduction .....	2
Legislative Provision.....	2
Governing Conditions .....	4
Qualifying Criteria and Conditions.....	4

## EXECUTIVE SUMMARY

1. The Government has accorded certain concessions for Fiji residents who have been residing abroad and wish to return and settle back in Fiji.
2. Customs Concession Code 219 & Code 220 under the Customs Tariff Act provides import duty concessions to returning residents to Fiji.
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 219 Code 220.
5. The SIG relates to the list of goods, persons and bodies that can qualify for duty concession under Code 236 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 219 & Code 220. 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)
219	A bona fide passenger finally disembarking in Fiji	Personal Effects (including professional instruments, apparatus and implements)	Free	Free	Free	a) That the goods are owned by the passenger at the time of arrival in Fiji and are for personal use b) Not intended as gifts or for sale or exchange c) Used prior to importation d) Not imported into Fiji more than 12 months after the date of final disembarkation of the passenger e) Are of a kind and quantity	The person approved by the Chief Executive Officer

Code 220 (i) & (ii)	Any returning resident to Fiji	Used Household Effects	Free	Free	Free	<p>which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in their baggage</p> <p>a) Owned by the returning resident at the time of arrival in Fiji are for personal use</p> <p>b) Not intended as gifts or for sale or exchange</p> <p>c) Imported within 12 months of arrival of passenger</p> <p>d) Of a kind and of a quantity which the Customs Officer is satisfied that a passenger may reasonably be expected to keep in the household</p>	
		Only 1 used motor vehicle per family	Free	Free	Free	<p>a) The person should prove to the satisfaction of the Comptroller that he/she is returning to Fiji permanently.</p> <p>b) The person should have a valid visa.</p> <p>c) The vehicle must be owned and used by the person for a period of 12 months or more. (Documentary evidence such as registration papers, insurance documents, sales/purchase invoices, etc is required).</p> <p>d) The vehicle must be imported into Fiji within 12 months from the date of arrival of the person in Fiji.</p> <p>e) The vehicle should be less than 5 years from the year of manufacture for petrol/diesel and less than 8 years from the year of manufacture for LPG, CNG, solar vehicles</p>	

						<p>or EURO 4 compliant</p> <p>f) That the concession be subject to such other conditions as the CEO may impose.</p> <p>g) That the disposal or use of the goods for purposes other than that for which concession is granted be subject to the conditions laid down in Section 17 of the Customs Tariff Act.</p>	
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**GOVERNING CONDITIONS**

- 9. The concessions are to be claimed at the time of importation or at the time of clearance from the bonded warehouses 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 of the conditions are not fulfilled after the goods are cleared from the Customs Control, the CEO may disallow the concession and collect the duty applicable under Part 1. Further action may also be taken such as penalties and/or compounding.

**QUALIFYING CRITERIA AND CONDITIONS**

- 13. Returning residents are Fiji Citizens (who hold Fiji passport), who have lived abroad and are returning to reside in Fiji permanently. These include Fiji Citizens that may have worked or studied abroad for more than a year. For duty concession purposes, they need to prove to FRCS that they returning permanently to Fiji and must have a valid visa.
- 14. Personal Effects are defined as ready-made garments, personal goods including jewelry, toiletries and similar personal goods, professional instruments, apparatus and implements. The duty concession will be allowed if the goods are owned by the passenger and are for their personal use.
- 15. Used household effects include furniture, electrical appliance, kitchen appliance, linens, libraries, artworks and similar household furnishings.
- 16. Personal or household effects DO NOT include alcoholic beverages, tobacco goods, boats, firearms, motor cycles and scooters. Normal rates of duty will apply on such articles.
- 17. Where the items are subject to import licenses, such as refrigerators, these should be obtained prior to the goods arriving into the country.

18. To qualify for duty concession on motor vehicle as a returning resident, the used motor vehicle importations into Fiji requires an approval for duty concession and an import licence before the vehicles can be imported.
19. The returning resident is required to lodge a formal written application to FRCS (Tariff & Trade Section) providing mandatory documents such as the copy of the passport, vehicle registration and de-registration papers, vehicle ownership history (where required), proof of permanent returning resident (source of income and stay in Fiji). The Customs Officer may require further information or documents in order to process the application.
20. There is no application fee charged for the written application on seeking duty concession and an import licence for the used motor vehicle.
21. Only one used motor vehicle per family is permitted.
22. For the purposes of duty concession on the motor vehicle, family comprises of parents and their children.
23. It is always advisable to obtain an import licence from FRCS before loading the vehicles for importation into Fiji. This is to avoid any unnecessary delays and costs in the clearance of the vehicles.
24. The duty concession can only be considered if the used motor vehicle qualifies for issuance of an import licence.
25. In order to qualify for an import licence, the used motor vehicles if diesel or petrol, should be 5 years or less from the year of manufacture and EURO 4 compliant. If the vehicle is a LPG, CNG, Solar, Hybrid, Electric vehicles, it should be 8 years or less from the year of manufacture and EURO 4 compliant.
26. The vehicle cancellation certificate and or the de-registration certificate should be attached with the application. If the vehicle is being imported from Japan, an export certificate is required for both the English and Japanese translated version. Confirmation on EURO 4 may also be required from the relevant Road Transport Authority of the exporting country or the manufacturer of the used vehicle.
27. If the used motor vehicle is more than the stipulated age-criteria, it shall be deemed to be a prohibited. The import licence will not be issued and the vehicle cannot be imported into Fiji therefore, the duty concession shall also be declined.
28. In the scenario where an import licence may be issued however the vehicle may not qualify for duty concession under Code 220, normal rates of duty shall apply upon importation.
29. Should the used motor vehicle be issued with an import licence and where the vehicle qualifies for duty concession under Code 220, the application shall be processed and the applicant advised accordingly.
30. If the motor vehicle is cleared under Concession Code 220, the vehicle should be registered under the name of the concession holder and should not be sold or transferred to another person for a period of 5 years.

31. Concession holder shall be the person to whom the concession has been granted by FRCS.
32. If the vehicle is found to be re-sold or transferred to another person, FRCS shall recover the duty liability as per the provisions under the Customs Legislations.
33. Where the used motor vehicle is imported into Fiji without any import licence and if it is deemed to be a prohibited import, the vehicle may be re-exported at the expense of the importer or it shall be disposed-off under Section 159 of the Customs Act.
34. Once approved for duty concession, 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, import licence, concession approval letters etc) for clearance of the goods.
35. 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.
36. If there is any element of doubt or suspicion, the Investigation, Compliance, Intelligence Division (ICI) or the Enforcement & Monitoring Unit is consulted for necessary investigation. The ASYCUDA system is also used to verify imports with the imports data.
37. The Lands Transport Authority can also provide assistance in terms of confirming the registration of the vehicles granted duty concession under Code 220.
38. 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)