



# **STANDARD INTERPRETATION GUIDELINE 2018 - 38**

## **CUSTOMS CONCESSION – CODE 251**

### **AN APPROVED BODY OR ORGANISATION – CLUB AND SCHOOL TEAM UNIFORM**

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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 an Approved body or organization importing Club and School Team Uniform under Code 251.

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

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## EXECUTIVE SUMMARY

1. Concession Code 251 under the Customs Tariff provides import duty concessions to Companies, Entities, Organizations and Individuals on the importation of schools and club uniforms (jerseys, shorts and socks) into the country.
2. While the legislative provisions are set out in the Customs Tariff Act, Companies, Entities, Organizations and Individuals need to be very clear in terms of the administration and the application of the law.
3. This SIG therefore, sets out the CEO's official position on the application of Customs Concession Code 251.
4. The SIG relates to the list of goods, persons and bodies that can qualify for duty concession under Code 251 to Part III of the Customs Tariff.

## INTRODUCTION

5. The purpose of this SIG is to provide clarity and certainty to the application of the provisions under Code 251. The pre-requisites to qualify, test rules and the entitlements under the code are discussed.
6. This SIG will also serve as a checklist to the applicants to self-assess their eligibility.
7. 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)
251	An approved body or organization	Club and school team uniform (jerseys, shorts and socks)	Free	Free	9%	(a) That confirmation from the District Association that the club is affiliated with the association. (b) That the goods are directly used for club and school team uniform. (c) That the goods are not for sale and are to be used exclusively for which the concession is granted (d) That the disposal or use of goods for purposes other than that for use the concession is granted be subject to conditions laid down in Section 17 of the CTA.	The person approved by the CEO.

## GOVERNING CONDITIONS

8. The concession is to be claimed at the time of importation or at the time of clearance from any customs controlled stations by the person or body specified in column (2).

9. The goods are of a kind relating to a name or description specified in column (3).
10. All conditions specified in column (7) and any other conditions that may be specified by the CEO are to be fulfilled.
11. 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 action may also be taken such as penalties and/or compounding.

#### **QUALIFYING CRITERIA AND CONDITIONS**

12. The application shall be from the affiliated club and schools that governs that sport or an approved organization that is importing the uniforms for the players representing the club or the school team.
13. The club and school team 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 and socks.
14. The concession shall not be approved if the items arriving are not of a complete set.
15. This concession is not extended to footwear, water bottles, sports kits and other items that may be used during the said sport.
16. If the goods are imported by and supplied to the Club and the school team, the concession declaration form should be completed and endorsed by the parent body of the particular sports.
17. The Single Administrative Document (SAD) is to be lodged along with other mandatory documentation. Documents such as the Invoice, Bill of Lading/Air Way Bill, Packing List (where required), import license and other documents relevant to the consignment during the time of clearance.
18. If the Customs Officer is not satisfied that the imported goods are eligible for concessions under the provisions of Code 251 the application may be declined and the goods be subject to the normal rates of duty.
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).