



STANDARD INTERPRETATION GUIDELINE 2019-04

CUSTOMS CONCESSION – CODE 283

INTERNATIONAL MEETINGS, CONVENTIONS, AND EXHIBITION

This Standard Interpretation Guideline ('SIG') sets out Fiji Revenue and Customs Service's ("FRCS") policy and operational practice in relation to the Customs Duty Concessions granted when hosting International meetings, convention and exhibitions in Fiji.

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 February, 2019 and may need to be reviewed in the event of any relevant legislative amendments.

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EXECUTIVE SUMMARY

1. With quality venues, spectacular weather and an abundance of things to do, the Government is providing duty concession in enticing ideal destination for an organization’s conference, conventions or meeting.
2. Concession Code 283 under the Customs Tariff provides for duty concession on the importation of goods for use during international meetings, conventions and exhibitions.
3. 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.
4. This SIG therefore, sets out the CEO’s official position on the application of Customs Concession Code 283.
5. The SIG relates to the list of goods, persons and bodies that can qualify for duty concession under Code 283 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 283. 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)
283	International meetings, conventions and exhibitions.	All goods to be used during the meetings, conventions, and exhibition (Pens, notebooks, writing pads, pocket files, t-shirt, hats and other goods as approved by the CEO.	Free	Free	9%	(a) That the goods are exclusively for the meetings, conventions and exhibitions; (b) That the goods are not for sale or used commercially. (c) That the disposal or use of the goods for the purpose other than that for which the concessions are granted are subject to the conditions determined by the CEO	The person approved by the CEO

GOVERNING CONDITIONS

9. The concessions are to be claimed on all imports and goods cleared ex-bond 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 action may also be taken such as penalties and/or compounding.

QUALIFYING CRITERIA AND CONDITIONS

13. The approval for concession will be based on assessment and definition on whether it's a convention, conference or exhibition.
14. Although conventions and conference are terms that are used interchangeably, a conference is a meeting of a shorter duration while a convention is designed to meet a specific objective. An exhibition is a trade show that focuses on business showcases their latest products.
15. Applications for duty concession are to be lodged by the local government organization, regional or international organization that will host the meeting in Fiji.
16. Applications for concessions will be considered on a case by case basis as determined by written application to the CEO of FRCS. The list of approved goods provided in column (3) is non-exhaustive. The officer's assessment will be based on actual goods directly related to the convention, conference or exhibition.
17. The approved goods are not to be re-sold in Fiji but solely to be used in the international meeting, convention or exhibition.
18. If there is any element of doubt or suspicion, the Investigation, Compliance, Intelligence Division (ICI), Tariff & Trade Team or the Enforcement & Monitoring Unit can be consulted.
19. Furthermore, import data is to be obtained from the ASYCUDA system for confirmation of imports and exports.
20. Once approved, 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 (Declaration of Sale Document), Packing List (where required) and other documents relevant to the consignment for clearance of the goods.
21. If the Officer is not satisfied that the imported goods on which duty concession is being requested are not eligible under the provisions of Code 283, application for duty concession may be declined and the goods will be subject to normal duty at its existing rate.
22. If the goods cleared under this provision are used for purposes other than for which the duty concession was granted, the relevant penalty and compounding provisions may be imposed on the concessionaire (recipient of the concession).
23. Detention/Seizure Report should be raised immediately and handed over to the responsible unit.
24. For any other clarifications, you may contact the Tariff and Trade team on FICS-SuvaTariff&Trade@frcs.org.fj.