



## **Tax Talk- Seizure of Prohibited and Restricted Goods**

It is important that travelers understand entry requirements when visiting another country. Accordingly, Fiji also has a set of rules all travelers 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 together to keep our borders safe.

This week we will look at what you can and cannot bring into the country and what you can do if your goods get detained, forfeited or seized.

### **Advice on Detained, Forfeited and Seized Goods**

The Fiji Revenue & Customs Service (FRCS) wishes to inform all importers and exporters that sometimes goods you may import, maybe detained for the purpose of restricted and prohibited import, examination, investigation and testing to determine whether there is sufficient evidence that an offence has been committed against the goods, or additional duty is payable. In such cases, you or your customs agent will be issued with a notice of detention. If no offence has been established against the goods, they will be released from Customs control.

### **What are forfeited goods?**

Where any imported or exported goods are in breach of the Customs and Excise Act, or if it has been established that an offence has been committed in relation to the goods, the goods (including the packaging, covering or other enclosure) are forfeited by FRCS. When goods become forfeit, your entitlement to the goods ceases and, effectively, entitlement of the goods moves to the State.

### **What are seized goods?**

Customs generally seizes goods that are forfeit to the State or where there is reasonable cause to suspect the goods are forfeit, i.e. when an offence has been committed in relation to the goods. When forfeited goods are seized, the FRCS takes possession of the goods. Customs issues the importer, a Notice of Seizure, which sets out the nature of the offence(s) and the evidential grounds that have resulted in forfeiture. The importer must still pay any outstanding duty owing on the seized goods.

### **I have paid the duty, so why can't I get my goods back?**

Forfeited and seized goods cannot be returned to the importer, or person who has an interest in the goods, unless the Comptroller of Customs has approved an application for claim and review of the seizure of the goods.

### **What are my rights to claim forfeiture and seizure of the goods?**

In most cases, you will receive a Notice of Seizure. This may be given to you immediately or it will be posted to you. The seizure notice sets out your rights for review of the seizure. Under Section 157 of the Customs Act, application for a review of seizure may be made if you believe that there was no legal basis for the seizure or if there are mitigating reasons why the goods should be returned to you.

### **How do I make an application for claim?**

All applications claim of seizure must be made in writing and may be in the form of a letter. The submissions must clearly state the reasons you believe that there was no legal basis for seizure or why your particular situation warrants the return of the seized goods to you. You should include information such as the impact that the loss of the goods would have on you if they were not returned to you and any precautions you took to ensure that you complied with Customs' import or export requirements. You will have to write to the Chief Executive Officer of the Fiji Revenue and Customs Service for any claims.

### **What happens to my goods if I don't claim?**

Where no application has been made for a claim of seized goods within 2 months' timeframe as per Section 158 of the Customs Act. An application is discontinued or dismissed then the goods are condemned to the State. This means that the title of the goods is transferred to the State. The State has the right to sell, use, destroy or otherwise dispose of the goods as the Comptroller of Customs may direct. Customs does not permit any person to buy seized goods directly from Customs. However, goods are normally disposed of through sale of goods by FRCS, in such cases, any person who had an interest in the goods may bid on the goods as would any other member of the public. In case of prohibited goods and Pursuant to the provision of Section 159 of the Customs Act, they may be sold or otherwise dispose of by the Comptroller in the prescribed manner.

### **What are the types of Goods prohibited or restricted to be imported in Fiji?**

Goods that are absolutely prohibited to be imported into Fiji includes statutory write off vehicles, counterfeit or imitation coins or bank notes, dangerous or illicit drugs, any seed or any portion of the Indian hemp and coca leaf, chemical warfare gas and devices and apparatus designed for use with that gas. Daggers, Electric shock sticks, flick knives, Gravity knives, Swordsticks and Taser public defender, pornographic materials & movies etc. Similarly, the importation of plants, plant material items and food and food related items requires clearance from the Biosecurity Authority of Fiji.

## **Restricted Goods**

Under the **Customs Prohibited Imports and Exports Regulation (CPIER)**, certain items can only be imported or exported if you have permits or licence to do so from respective authorities. These are used vehicles, fireworks, explosives materials, methylated spirits, whales tooth (tabua), spirits (brandy, whisky and rum. Radio communication equipment adopted for emission, radioactive substance and mobile phones, which requires a license to import issued by telecommunication authority. For importation of whale's tooth shall be issued with the license from the Ministry of Fijian affairs. Apparatus and devices designed solely for the purpose of detecting and giving visual audible form of advance warning such as Radar Detector- a license to import issued by telecommunication Authority.

An importation of explosive into the country such as Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators as long as it is listed or covered within the Explosives Act and issued with a license by Mineral Resource Department

There are some building restricted materials which can only be allowed entry into the country provided that prior approval has been sought and that the goods are in accordance with the conditions specified in that license issued by Minister for Finance. For example, gold, galvanized or zincalume pre-coated metal coil sheet, cyclonic screw fasteners, washers and seals for roof and wall cladding.

## **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, importing for personal use and commercial purpose must always comply with Customs laws to ensure smooth facilitation that helps you and our nation to grow.

**End**