



# FIJI REVENUE AND CUSTOMS SERVICE

## PUBLIC CIRCULAR

### CUSTOMS FEES AND CHARGES

SECTION CUSTOMS REGULATIONS	DESCRIPTION OF FEES & CHARGES	RATES
7 (3)	Application for special attendance during working hours	\$25.00
8 (a)	Overtime fee on Saturday, Sunday & Public Holiday	\$35.00
(b)	Overtime fee outside working hours	\$25.00
10 (1) (c)	Attendance required at places other than a port or airport	\$500.00
36 (3)	Amending inward report	\$50.00
37 A (1)	Licensing of Airport and ports of entry (3-year period)	\$9000.00
37 C (1)	Bonded Consol Freight Station fees (3 year period)	\$9000.00
38 A (1)	Sufferance airports and sufferance wharf fee	\$3000.00
38 (3)	Sufferance wharf application fees	\$100.00
47 (3)	Each entry lodged	\$15.00
47 (4)	Additional fee if entries are not paid within 4 days	\$100.00
47 (4A)	Excludes AEO Companies	
56 (3)	Application fee for pre release	\$100.00
63 (1)	Bonded warehouse license fee (3-year period)	\$15000.00
	Fee per cubic meter in excess of 50	\$2.00
71 (2)	Application for repack	\$50.00
72 (3)	Application for transfer or ownership of goods	\$50.00
73 (2)	Warehouse entry fee	\$15.00
73 (3)	Additional fee for entry not paid within 10 working days	\$100.00
76 (1)	Customs warehouse charges	\$2.00 per cubic meter
79 A (1)	Downtown duty frees shop license fee (3-year period)	\$15000.00
82 (2)	Export entry fee	\$10.00
(3)	Additional fee if entries not paid within 10 working days	\$100.00
82 (3A)	Excludes AEO Companies	

SECTION CUSTOMS ACT	DESCRIPTION OF FEES & CHARGES	RATES
66	Loading without Customs Entry (Pre-shipment)	"\$100 per day per entry to be imposed for failure to perfect SAD for a pre-shipment within the required period
69	Goods liable for export duty	Provisional SAD is not perfected within the timeframe: <ul style="list-style-type: none"> <li>(a) 25% fine on the amount of export value; and</li> <li>(b) for each month that the exporter fails to make a perfected entry, an additional 2% of the export value, compounded monthly.</li> </ul>
92A	Penalty on late payment for AEO.	25% penalty on late payment for AEO

SECTION CUSTOMS REGULATIONS	DESCRIPTION OF FEES & CHARGES	RATES
84 (3)	Loading before entry	\$50.00
86 (3)	Transfer of stores	\$50.00
91 (2)	Transshipment entry fee	\$10.00
(3)	Additional fee for entry not paid within 10 working days	\$100.00
92 A (1)	Secure export scheme license fee	\$3000.00
94 (2)	Shipment short or excess of manifest application	\$50.00
95 (2)	Application for transire	\$100.00
95 A (2)	Export under transfer manifest fee	\$50.00
98 (3)	Application to import privilege goods	\$25.00
119	Charges for examination under drawback	\$35.00
122 (2)	Application by exporter for drawback on goods	\$25.00
125 (3)	Application for refund, remission or rebate	\$25.00
126 (3)	Minimum amount for refund	\$50.00
129 (2)	License fee payable by Customs Agents (3 year Period)	\$4500.00
129 A (b)	Authorized Clerks examination Fee	\$50.00
132 (2)	Customs carriers license (3 Year Period)	\$3000.00
133	license for vehicles or boats used by carrier (3 Year period)	\$150.00
140	Fees for certificates <ul style="list-style-type: none"> <li>Landing certificate</li> <li>Certificate of examination</li> <li>Certificate of weight</li> <li>Any other certificate</li> </ul> Certificate of export EUR 1 Certificate Certified copy of any document ( for each 100 words or part thereof)	\$50.00 \$50.00 \$50.00 \$50.00 \$50.00 \$50.00

SECTION EXCISE REGULATIONS	DESCRIPTION OF FEES & CHARGES	RATES
6(2)	Excise Factory License (3 years' period)	\$9000.00
6 (3)	Excise Warehouse License (3 years period)	\$9000.00
61	Charges for an officer supervising drawback	\$35.00
65 (2)	Fees for attendance by officer <u>Normal Attendance</u> Normal Time Overtime Special Attendance <u>Special Attendance</u> Normal Time Overtime Special Attendance	Free \$25.00 \$35.00 Free \$25.00 \$35.00
68	Certificate of weight for each consignment Any other certificate issued by Excise Certified copy of any document	\$20.00 \$20.00 \$15.00

CUSTOMS TARIFF REGULATIONS	DESCRIPTION OF FEES & CHARGES	RATES
2 (2)	Application for tariff opinion	\$50.00

**All enquiries or clarification of the above requirements is to be directed to:**

**Lautoka:** Marika Vuniyayawa on telephone: 6626662 or email; mvuniyayawa@frcs.org.fj | **Nadi Airport:** Mahendra Keshwan on telephone: 6734359 or email; mkeshwan@frcs.org.fj | **Suva:** Sharmila Sharma on telephone: 3243850 or email; ssharma001@frcs.org.fj

**Visvanath Das**  
**CHIEF EXECUTIVE OFFICER**

*A world class revenue service delivering excellence in revenue collection, border protection, trade and travel facilitation*