



Duty Concession on Personal Effects, Household Goods and Used Personal Motor Vehicle

The Fijian Government has allowed certain import duty concessions for Fiji residents who have been residing overseas and wish to return and settle back in Fiji. The concession is also available to those taking up initial permanent residence in Fiji or coming to Fiji on a work permit. In this week's Tax-Talk, we will look at the duty concessions on personal effects under Code 219 and household goods and used personal motor vehicle under Code 220 of the Customs Tariff Act 1986.

Concession on Importation of Personal Effects

Duty concession on personal effects are provided under Code 219 of the Customs Tariff Act 1986. Personal effects generally include ready-made garments, jewelry, toiletries and similar personal goods, professional instruments, apparatus and implements. The qualifying criteria and conditions for this concession are as follows:

- The goods must be owned by the passenger at the time of arrival in Fiji and are for personal use and not intended as gifts or for sale or exchange.
- The goods have to be used prior to importation and imported into Fiji within 12 months from the date of arrival of the passenger in Fiji.
- These have to be of kind and quantity, which the Customs Officer, is satisfied that a passenger may reasonably be expected to carry in their baggage.

Household Goods

Provision for concession for household goods are provided under Code 220. Household goods normally include furniture, electrical and kitchen appliances, linens, artworks and similar household furnishings.

The household goods should be for personal use and not intended for sale or gifts, imported into Fiji within 12 months from the date of arrival of the passenger and should be of a kind and quantity that the Customs Officer is satisfied that the passenger may reasonably be expected to keep in his or her house.

For concession purposes, personal effects and household goods does not include alcoholic beverages, tobacco, boats, firearms, motor cycles and scooters etc. Normal rates of duty will apply on such articles. Also, where the items are subject to import licenses, for example refrigerators, the import licenses for these goods should be obtained prior to the goods arriving into Fiji. Eligibility for duty concession on household goods are as follows:

- Any person taking initial resident in Fiji is eligible for concession on import of new and used household goods.
- Returning residents, people on work permit for one year or more and those having dual citizenship qualify for concession on used household goods.

Used Personal Motor Vehicles

Importation of used personal motor vehicles under Code 220 is only allowed to returning Fiji residents. The qualifying conditions include:

- Only one motor vehicle is allowed per family.
- The person should prove to Fiji Revenue and Customs Service (FRCS) that he or she is returning to Fiji permanently.
- 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).
- The vehicle must be imported into Fiji within 12 months from the date of arrival of the person into Fiji.
- The age criteria for used or reconditioned passenger and dual purpose motor vehicles of diesel, petrol and hybrid fuel are five years. These vehicles will need to be within 5 years from the year of manufacture and Euro 4 compliant in order to qualify for import licence. Applications for import license must be made prior to the vehicles being loaded for Fiji.
- Used or reconditioned LPG, CNG, electric vehicles are exempted from the age criteria but must be Euro 4 compliant.
- The disposal or use of the goods for purposes other than that for, which concession is granted, is subject to the conditions laid down in Section 17 of the Customs Tariff Act 1986 as summarised below.

Disposal of imported motor vehicle for which duty concession has been granted

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. 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 Section 17 of the Customs Tariff Act 1986. Also, the person found guilty for such offence may be liable to a fine of maximum \$25,000 or up to 10 years of imprisonment.

Requirements

The returning resident is required to lodge a formal written application to FRCS 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. The Customs Officer may require further information or documents in order to process the application. There is no application fee charged for the written application on seeking duty concession and an import licence for the used motor vehicle.

FRCS advises people 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. Vehicles that are imported and does not meet the requirements of the import license will be detained by FRCS and disposed in manner approved by the Comptroller of Customs (FRCS CEO). Penalty may also apply in this case.

Restriction on Import of left hand drive vehicle

Importation of the left hand drive (LHD) vehicles into Fiji is restricted under the Customs Prohibited Imports and Exports Regulation (CPIER). This is to align with LTA Regulations and Procedures, which only allows importation of left hand drive

vehicles under certain conditions. FRCS will issue import permit for the left hand drive vehicles following approval from LTA for registration of these vehicles.

For more information and feedback please email us on info@frcs.org.fj.