



Duty Concession to Benefit Fijians Affected by Tropical Cyclone Yasa

On 16th December 2020, a State of Natural Disaster was declared by the Fijian Government for whole of Fiji, which is effective for 30 days. The Declaration allows for the National Disaster Management Office (NDMO) to efficiently and effectively plan and coordinate the preparedness and response phases for Tropical cyclone (TC) Yasa.

In this week's Tax Talk, we will focus on the importation of disaster relief goods eligible for duty concession under Code 215 A of the Customs Tariff Act 1986 in the areas declared under the State of Natural Disaster.

This concession is available until 15th January 2021 in line with the Declaration of the State of Natural Disaster unless extended by the Minister of Economy.

Benefit to Fijians

Duty concession on importation of disaster relief goods have been given so that Fijians can rebuild and restart their lives following destruction caused by TC Yasa.

The concession is applicable to Fijians, who have been genuinely affected by the impact of TC Yasa.

Under the provisions of this concession, Fijians living in the affected areas:

- Are eligible to import immediate relief goods/items without paying any duty charges;
- Families and friends residing overseas can send relief items directly to their relatives in Fiji, affected by TC Yasa and it will be exempted from Customs duties and VAT.

Items that will not attract customs duties are clothes, beddings, food items, relief supplies, household goods, building materials etc. and items that will not qualify for duty concession includes jewelry, vehicles and prohibited or restricted goods.

Goods donated for relief purposes

All goods which are donated to religious and charitable organizations to assist people affected by TC Yasa are Value Added Tax (VAT) and duty free provided that these goods are addressed to the Prime Minister's Hurricane Relief and Rehabilitation Fund and approved by the National Disaster and Management Office.

Donating relief items to communities/individuals

Those people who are living abroad and would like to donate goods and items to the cyclone and flood stricken individuals and communities can send their consignment directly to NDMO, which will coordinate and distribute the items on their behalf.

Individuals in the cyclone affected areas importing items from overseas

All relief items that are imported by individuals living in the areas declared as "Natural Disaster " are exempted from Fiscal Duty, Import Excise and VAT provided that the proof or evidence of damage and cyclone impact is produced at the time of clearance.

Furthermore, the Fiji Revenue and Customs Service (FRCS) will also work with NDMO and the Fiji National Provident Fund (FNPF) to verify persons requiring assistance under the identified areas affected by the cyclone and flood.

FRCS also wishes to emphasize that the goods/ items should not be a prohibited import and those items which are not deemed as disaster relief will be cleared under the normal customs clearance procedures and appropriate duty rates and VAT will be applicable.

Prohibited Imports into Fiji

Goods classified as prohibited import are written 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 gases 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 and movies etc. More information on prohibited and restricted goods can be accessed on this link <https://www.frcs.org.fj/wp-content/uploads/2012/10/CUSTOMS-PROHIBITED-IMPORTS-AND-EXPORTS-REGULATIONS-1986-REVISED-29.01.pdf>.

The importation of plants and plant products and food and food products requires clearance from the Biosecurity Authority of Fiji (BAF). The importation of refrigerators/freezers will require an import permit from the Department of Energy.

Registered Charitable and Religious Organisations

Customs Concession Code 215 under the Customs Tariff Act 1986 allows duty concession to registered charitable and religious organisations on importation of goods to be distributed free to hospital patients and person in need of support, or are used for free treatment, assistance or education of such persons.

This concession is limited to goods regarded as basic needs such as clothes, shoes, beddings/pillows/mattresses, essential food items and medicines only for free distribution.

To qualify, charitable and religious organisations must be registered under the Charitable Trust Act and the Certificate of Incorporation must be furnished to FRCS along with the concession application.

Concession Code 215 is separate from the concession code 215A available to the affected areas of TC Yasa.

Requirements to clear goods

At the time of clearance of the goods, the Tax Identification Number (TIN) and a valid ID confirming the residential address must be produced by the individual who has imported these items. For ease of clearance, individuals should also ensure that correct declarations of these items are made to Customs Officers at the time of clearance.

Goods consigned to religious and charitable organizations and to NDMO will require the services of a licensed Customs Agent for formal clearance.

Goods, which are not consigned or deemed as disaster relief will be cleared under

the normal provisions and the appropriate duty rates will be applied.

For more information , please email us on info@frcs.org.fj, ssharma001@frcs.org.fj, mvuniyayawa@frcs.org.fj, or mkeshwan@frcs.org.fj.

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