

Fiji Institute of Accountants Seminar

Customs Laws and Practice

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Customs History

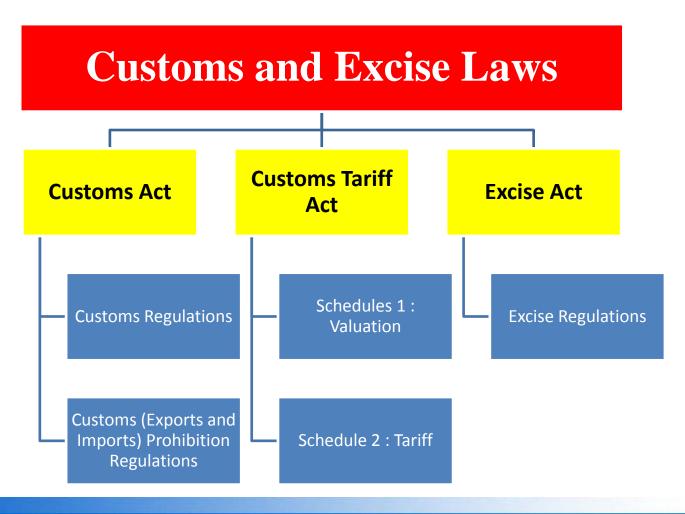
Year
1874
1806-1874
1881
1882
1882
1957
1970
1974
1985

Customs History

Development	Year
Substantial rewrite, alignment with Fiji Constitution	1986
VAT introduction; Abolishment of 7.5% Port and Customs Service Tax (tax multiplied by the face value of the entry)	1991 and 1992
AusAID institutional Strengthening Project	1996
Commencement of ASYCUDA++ . From A-M to SAD	1996
FRCA establishment	1999



Customs Laws and Practise





International Agreements

World Trade Organisation Agreements

- Trade Facilitation Agreement
- Valuation Agreement

World Customs Organisation Revised Kyoto Convention

- Revised Kyoto Convention
- Harmonized System

United Nations

- International Sale of Goods Act
- Supply Chain Security

International Maritime Organisations Conventions

International Civil Aviation Organisation Conventions

....and many others.

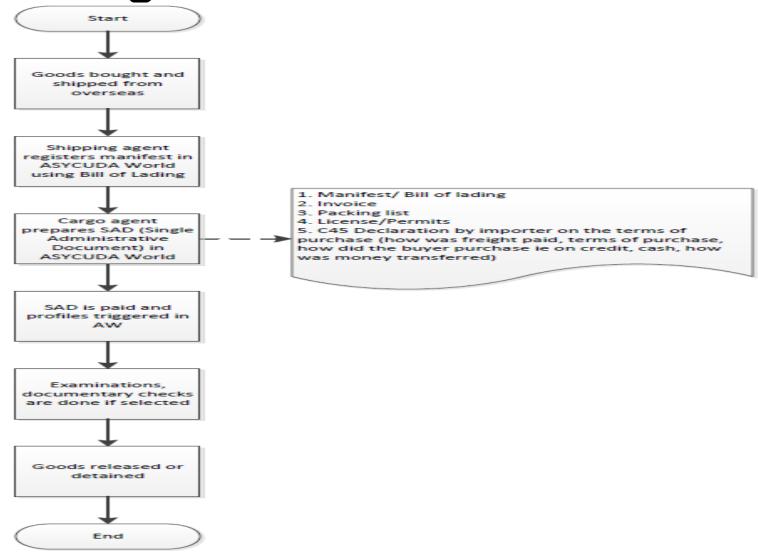


Customs Administration

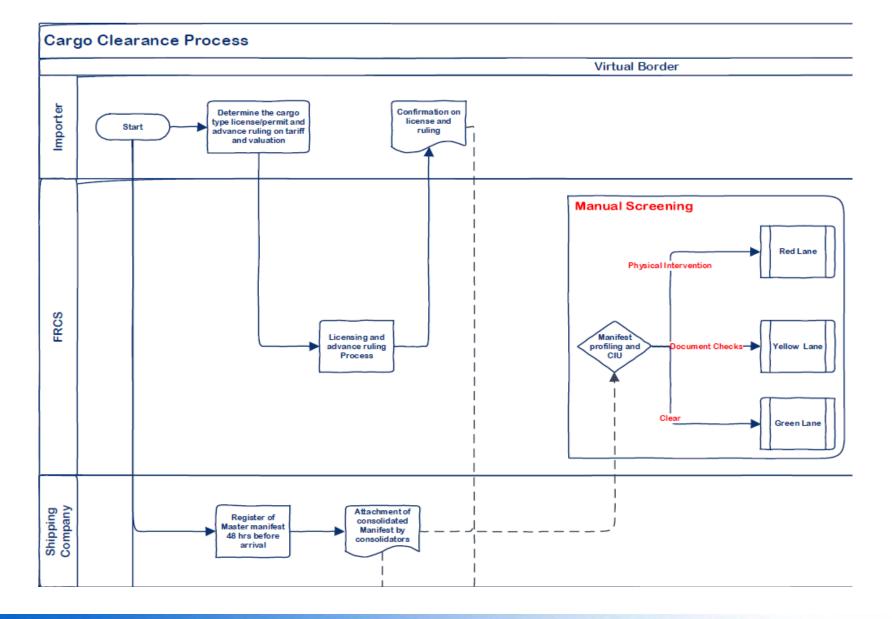
Customs Procedure

- Ports
 - Sufferance wharfs
 - Boarding stations
- Customs Control
 - Examination
 - Discharge Delivery
- ASYCUDA World
- Bonded Warehouse
 - Private
 - General

Cargo Clearance Process

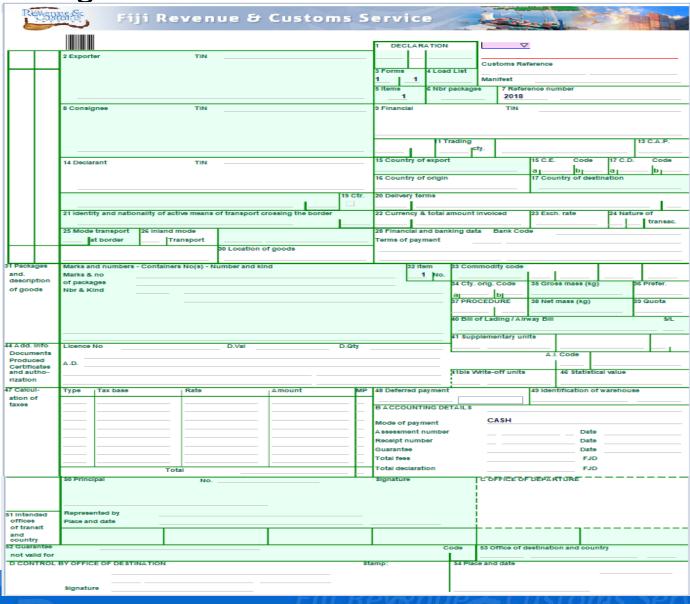






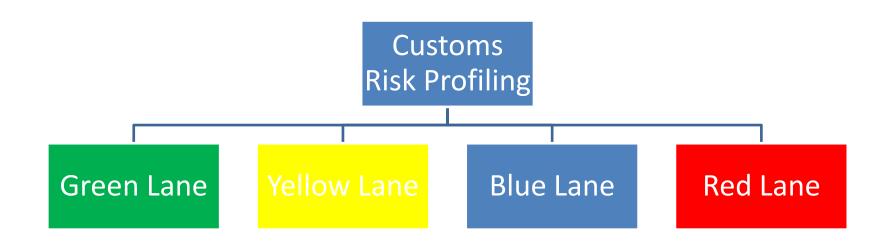


Single Administrative Document





Customs Administration



Customs Tariff Act

- WCO introduced Harmonized System
- 8 digit tariff structure
- Last 2 digits at national level
- Section

...Chapters

.....Headings

.... subheadings

HS Nomenclature 2017

- A structured Nomenclature comprising: List of headings arranged in systematic order
- 21 Sections of commodity sectors
- 96 Chapters (97 excluding Chapter 77)
- 1222 Headings (4-digit codes)
- 5387 Subheadings (6-digit codes)



Customs Administration

Tariff Reform

- WTO rules
 - 40% bound rate
- Domestic Policy setting:
 - Import Substitution
 - Industry Protection
 - Export Promotion
 - Duty concessions



Customs Tariff Act – Customs Valuation Rules

- For Customs Valuation
 - Transaction Value as primary basis
 - Value of identical goods
 - Value of Similar Goods
 - Deductive value
 - Computed Value

Year	Tariff Structure	Bands
2009 - 2018	0, 5%,15%,32%	4
2008	0,5%,15%,27%	4
2006 & 2007	0,3%,15%,27%	4
2005	0%,3%,15%,27%	4
2004	0%, 3%, 15%, 27%	4
2003	0%, 3%, 10%, 15%, 20%, 27%	6
2002	0%, 3%, 10%, 15%, 20%, 27%	6
2001	0%, 3%, 10%, 15%, 20%, 27%	6
2000	0%, 10%, 15%, 27%	4
1999	0%, 10%, 15%, 27%	4
1998	0% 10%, 20%, 22.5%, 35%, 60%, 75%	7
	Note: Due to Devaluation, the bands were temporarily restructured as follows:-	
	0%, 9.5%, 15%, 30%, 45%, 62%	6
1997	0%, 10%, 22.5%, 35%, 60%, 75%	6
1996	0%, 5%, 10%, 15%, 17.5%, 22.5%, 30%, 35%, 50%, 60%	10
1995	0%, 10%, 20%, 22.5%, 60%, 80%	6
1994	0%,5%, 10%, 20%, 25%, 65%, 35%, 30%, 25%, 10%, 50%, 60%, 80%	13
1993	0%,5%,7.5%, 10%, 25%, 65%, 35%, 30%, 25%, 10%, 60%, 100%	11
1992	0%, 5%, 7.5%, 10%, 15%, 20%, 25%, 30, 35%, 70%, 75%	11
1991	0%,5%,7.5%, 10%, 25%, 30%, 40%, 50%	6
1990	0%,5%,7.5%, 15%,20%,25%, 30%,40%, 50%,60%,80%,190%	12
1989	0%,5%, 7.5%,10%,15%, 20%,25%,30%,35%,40%,45%,50%,55%, 60%,70%,80%90%,200%,	18
1988	0%, 7.5%, 20%, 25%, 30%, 35%, 40%, 50%, 60%, 80%, 70%, 75%, 185%	13

STANDARD TARIFF

SECTION I: Live Animals; Animal Products

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
1	Live animals.	34	5%	Free	5%
2	Meat and edible meat offal.	65	32%	5%	32%
3	Fish and crustaceans, molluscs and other aquatic invertebrates.	222	32%	15%	15%
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	50	32%	Free	32%
5	Products of animal origin, not elsewhere specified or included.	16	15%	5%	5%



SECTION II: Vegetable Products

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	16	5%		5%
7	Edible vegetables and certain roots and tubers.	68	32%	Free	5%
8	Edible fruit and nuts; peel of citrus fruit or melons.	70	15%	5%	5%
9	Coffee, tea, mate' and spices.	42	15%	5%	5%
10	Cereals	26	15%	Free	5%
11	Products of the milling industry; malt; starches; inulin; wheat gluten.	28	15%	5%	5%
12	Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	51	5%	Free	5%
13	Lac; gums, resins and other vegetable saps and extracts.	11	5%		5%
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	5	5%		5%



SECTION III: Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
1	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable	55	32%	Free	15%
	waxes				

SECTION IV: Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco substitutes

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	44	32%	5%	32%
17	Sugars and sugar confectionery.	17	32%		32%
18	Cocoa and cocoa preparations.	14	32%	5%	5%
19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	22	32%	Free	32%
20	Preparations of vegetables, fruit, nuts or other parts of plants.	54	32%	15%	15%
21	Miscellaneous edible preparations.	23	32%	Free	32%
22	Beverages, spirits and vinegar.	60	32%	5%	Specific rate
23	Residues and waste from the food industries; prepared animal fodder.	23	15%	5%	5%
24	Tobacco and manufactured tobacco substitutes.	12	32%	Specific Rate	Specific rate



SECTION V: Mineral Products

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	73	32%	5%	5%
26	Ores, slag and ash.	39	5%		5%
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	71	5%	Specific Rate	Specific Rate



SECTION VI: Products of the Chemical or Allied Industries

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	177	15%	5%	5%
29	Organic chemicals	403	32%	5%	5%
30	Pharmaceutical products.	46	Free	Free	Free
31	Fertilisers	24	Free	Free	Free
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	44	32%	5%	5%
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	33	32%	5%	15%
	Soap, organic surface-active agents, washing preparations,	23	32%	5%	5%
34	lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	23	32%	5%	5%
35	Albuminoidal substances; modified starches; glues; enzymes.	15	5%		5%
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	14	32%	5%	5%
37	Photographic or cinematographic goods.	35	15%	Free	5%
38	Miscellaneous chemical products.	95	15%	Free	5%



SECTION VII: Plastics and Articles thereof; Rubber and articles thereof

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
39	Plastics and articles thereof.	68	32%	5%	5%
40	Rubber and articles thereof.	103	32%	5%	5%

SECTION VIII: Raw Hides and Skins, Leather, Furskins and articles thereof; Saddlery and Harness; Travel Goods, handbags and similar containers; Articles of Animal Gut (Other than Silk-Worm Gut)

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
41	Raw hides and skins (other than furskins) and leather.	38	5%		5%
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	27	32%	5%	15%
43	Furskins and artificial fur; manufactures thereof.	13	5%		5%



SECTION IX: Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
44	Wood an articles of wood; wood charcoal.	130	32%	5%	5%
45	Cork and articles of cork.	7	5%		5%
1 4h	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	11	32%		32%

SECTION X: Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles thereof

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
// //	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper board	21	32%	5%	5%
1 4X	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	128	32%	5%	5%
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescript and plans.	23	32%	Free	Free



SECTION XI: Textiles and Textile Articles

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
50	Silk.	9	Free	Free	Free
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	38	Free	Free	Free
52	Cotton.	124	Free	Free	Free
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.	32	Free	Free	Free
54	Man-made filaments; strip and the like of man-made textile materials.	86	Free	Free	Free
55	Man-made staple fibres.	109	Free	Free	Free
56	Wadding, felt and nonwovens; special yarns, twine, cordage, ropes and cables and articles thereof.	35	Free	Free	Free
57	Carpets and other textile floor coverings.	21	15%		15%
58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery.	42	5%		5%
59	Impregnated coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.	26	15%	5%	5%
60	Knitted or crocheted fabrics.	43	5%		5%
61	Articles of apparel and clothing accessories, knitted or crocheted.	114	32%	5%	32%
62	Articles of apparel and clothing accessories, not knitted or crocheted.	127	32%	5%	32%
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags.	53	32%	5%	32%



SECTION XII: Footwear, Headgear, Umbrellas, Sun-Umbrellas, Walking-Sticks, Seat-sticks, Whips, Riding-Crops and Parts thereof; prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
64	Footwear, gaiters and the like; parts of such articles.	25	32%	5%	32%
65	Headgear and parts thereof.	9	32%	15%	32%
l hh	Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.	6	15%	5%	5%
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	8	15%	5%	15%

SECTION XIII: Articles of Stone, Plaster, Cement, Asbestos, Mica or similar materials; Ceramic Products; Glass and Glassware

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
68	Articles of stone, plaster, cement, asbestos, mica or similar materials.	66	32%	5%	5%
69	Ceramic products.	31	15%	5%	5%
70	Glass and glassware.	68	15%	5%	5%



SECTION XIV: Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metal Clad with Precious Metal and Articles thereof; Imitation Jewellery; Coin

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
	Natural or cultured pearls, precious or semi-precious		222/	==-/	4.50/
	stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	57	32%	5%	15%

SECTION XV: Base Metals and articles of Base Metals

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
72	Iron and steel.	195	32%	5%	5%
73	Articles of iron or steel.	157	32%	5%	5%
74	Copper and articles thereof.	57	32%	5%	5%
75	Nickel and articles thereof.	18	5%		5%
76	Aluminium and articles thereof.	41	32%	5%	5%
77	(Reserved for possible future use in the Harmonized System).				
78	Lead and articles thereof.	8	5%		5%
79	Zinc and articles thereof.	10	5%		5%
80	Tin and articles thereof.	6	5%		5%
81	Other base metals; cermets; articles thereof.	48	5%		5%
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	64	5%	Free	5%
83	Miscellaneous articles of base metal.	41	32%	5%	5%



SECTION XVI: Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of such articles

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
X4	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	583	15%	Free	5%
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	300	32%	Free	5%

SECTION XVII: Vehicles, Aircraft, Vessels and Associated Transport Equipment

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	23	5%		5%
X/	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.	374	32%	Free	5%
88	Aircraft, spacecraft, and parts thereof.	15	5%		5%
89	Ships, boats and floating structures.	20	32%	5%	5%



SECTION XVIII: Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories thereof

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instrument and apparatus; parts and accessories thereof.	174	32%	Free	5%
91	Clocks and watches and parts thereof.	50	15%	5%	5%
9)	Musical instruments; parts and accessories of such articles.	17	5%	Free	Free

SECTION XIX: Arms and ammunition; parts and accessories thereof.

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
93	Arms and ammunition; parts and accessories thereof.	20	32%	5%	32%



SECTION XX: Miscellaneous manufactured articles.

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	46	32%	Free	32%
95	Toys, games and sports requisites; parts and accessories thereof.	39	32%	Free	Free
96	Miscellaneous manufactured articles.	56	32%	Free	5%

SECTION XX: Works of art, collectors' pieces and antiques.

Chapter	Description	No. of HS	Maximum Tariff	Minimum Tariff	Majority
97	Works of art, collectors' pieces and antiques.	8	15%	5%	5%



LIST OF COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ACCORDING TO KIND IN APPENDIX TO CHAPTERS 1 TO 97

Commodities and Transactions	Item No.
Goods Imported by Parcel Post	9901.00.10
Goods Imported by air freight	9901.00.90
Personal and household effects	9902.00.00
Goods exported for re-importation	9903.00.10
Re-imported goods	9903.00.20
Goods Temporarily Imported	9904.00.10
Goods Temporarily Imported and subsequently exported	9904.00.90
Provisions for Aircraft or Ships' Store	9905.00.00
Goods entered for Transhipment	9906.00.00
Goods originally entered with Customs but short-landed or over-entered and arriving subsequently	9907.00.00
Wines, grape must and other beverages as defined in Additional	9908.00.10
Organic surface-active products as defined in Additional Note 1 to Chapter 29	9908.00.20
Textile fabrics as defined inAdditional Note 14 to Section XI	9908.00.90



PART 2

LIST OF GOODS ELIGIBLE FOR CONCESSION

Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
101	Deleted -22/11/2000			
102	Family Planning goods			
	(i) Imported by Non-Profit Bodies	Free	Free	Free
	(ii) Imported by other Persons or Bodies	Free	Free	9%
103	Deleted -22/11/2000			
104	(i) Food specifically prepared for infants (Chapters 4, 11, 16, 17, 18, 19, 20, 21 & 22)	Free	Free	9%
	(ii)Milk substitute for infants	Free	Free	9%
	(iii) Baby feeding bottles	Free	Free	9%
	(iv) Baby toiletries of the following descriptions:			
	-Baby powder, Baby oil & lotion, Baby cream & cologne, Baby bath & wash, Baby shampoo	Free	Free	9%
	(v) Baby Wipes	Free	Free	9%
	(vi) Baby Shoes	5%	Free	9%
	(vii) Baby Cots	5%	Free	9%
105	Deleted-9/11/2015			
106	Life-saving appliances	Free	Free	9%
107	Fire engines and fire-fighting equipment	Free	Free	9%
108	Trade samples	Free	Free	Free
109	Deleted-22/11/2000			
110	Goods imported for disabled persons	Free	Free	Free
111	Artificial parts of the body: corrective spectacles, invalid arriages, etc.	Free	Free	Free
112	Deleted -22/11/2000			



Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
113	Equipment and requisites for games and sports	Free	Free	9%
114	Deleted -22/11/2000			
115	Vessels	5%	Free	9%
116	Deleted -22/11/2000			
117	(i) Shaped or assembled textile fabrics	15%	Free	9%
	(iii) Gas oil (diesel) having sulphur content not exceeding 500ppm	10c p/litre	Free	9%
	(iv) Solvent gasoline, unleaded and undyed	2c p/litre	Free	9%
	(v) Towelling fabrics in rolls	10%	Free	9%
118	Deleted -22/11/2000			
119	Deleted -22/11/2000			
120	Deleted -22/11/2000			
121	Deleted -22/11/2000			
122	Goods produced or Manufactured in a Forum Island country or any other country approved by the Minister	As determined by the Minister	Free	9%
123	(i) Breakfast food	5%	Free	9%
	(ii) Energy Bars	5%	Free	9%
124	Laboratory and pharmaceutical ware and hygiene or sanitary articles of plastic	Free	Free	9%
	(i) Plastic Bottles	Free	Free	9%
	(ii) Portable bed pens, chambers, spittoons, eye bath, douche cans and similar articles	Free	Free	9%
	(iii) Laboratory and pharmaceutical ware of plastic	Free	Free	9%
	(iv) wedding apparels imported by the foreign couple or brought into the country by other persons	Free	Free	Free
	(v) Galvanised purlins	5%	Free	9%
	(vi) Rigid PVC pipes	5%	Free	9%
	(vii) Disposable gas lighter blanks for filling gas	15%	Free	9%
	(viii) Insulated wire, cable and other insulated electric conductors	5%	5%	9%



Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
125	Deleted - 22/11/2000			
126	Issued currencies, etc	Free	Free	Free
127	Motor spirit for blending outboard fuel	27c per litre	Free	9%
128	Kerosene for household use	Free	Free	9%
129	(a) Liquified Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar Powered Vehicles	Free	Free	9%
	(b) New Hybrid vehicles	Free	Free	9%
	(c) Used or Reconditioned Hybrid Vehicles for the transport of goods			
	(i) gross vehicle weight not exceeding 3 tonnes;	\$2,500 per unit	Free	9%
	(ii) gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes;	\$3,000 per unit	Free	9%
	(iii) gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes; or	\$4,500 per unit	Free	9%
	(iv) gross vehicle weight exceeding 20 tonnes	\$6,500 per unit	Free	9%
130	Auto Rickshaw (Tuk Tuk) Three Wheel Vehicles	5%	5%	9%
131	Quad Bikes (new)	5%	5%	9%
132	Special Kits' for Health promotion programs (as approved by the Comptroller) except posters	Free	Free	9%
133	Neoprene diving boots	5%	Free	9%
134	Vinyl Sheet pilling	Free	Free	9%
135	Hybrid Accumulators (batteries or hybrid battery cells)	5%	Free	9%
		15% or half the		
	JUSEG OF RECONDITIONED MOLORS VEHICLES UNDER THE LATIN ILEMS 8701-8705 OF PART 1, Chapter 87 OF PART	existing specific		
136		rate of duty	15%	9%
	1 of Sectionie 2 to the Act, 2 years from the year of manufacture			
		greater		



PART 3

LIST OF PERSONS OR BODIES ELIGIBLE FOR CONCESSION

Code No.	Person or Body	Fiscal Duty	Import Duty	VAT
201	A. The President and his family	Free	Free	Free
	B. The Vice President	Free	Free	Free
202	Deleted-Act 26/94			
203	Diplomatic Missions	Free	Free	Free
204	An international organization to which the provision of Section 2 of the Diplomatic Privileges and Immunities Act apply	Free	Free	Free
205	Members of a State, organization or an agency	Free	Free	Free
206	Consulates	Free	Free	Free
207	Consular Officers	Free	Free	Free
208	Deleted-Act 26/94			
209	Deleted-Act 26/94			
210	A consignee of goods listed in Annexes A, B, C, D and E of the June 1950 Agreement approved by UNESCO	Free	Free	9%
211	Deleted- 22/11/2000			
212	A Private Individual	Free	Free	Free
213	The Concessionaire, at an approved airport	Free	Free	9%
213A	Licenced Duty Free Operators at an Export Warehouse	Free	Free	9%
213B	Licensed downtown duty free shops	Free	Free	9%
214	Deleted-22/11/2000			
215	Registered Charitable Organizations	Free	Free	Free
215A	Approved entities and individuals	Free	Free	Free



Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
216	The owner, temporary owner or trustees of goods of	Free	Free	Free
217	An international or local air service; an aerial survey	Free	Free	9%
217A	A local airline involved in international air service	Free	Free	9%
218 & 219	Passengers disembarking in Fiji	Free	Free	Free
220	Fiji residents	Free	Free	Free
221	A shipping company	Free	Free	9%
222	A Hospital or Medical institution	Free	Free	Free
223	A University, School or other institution	Free	Free	Free
224	Deleted – 22.11.2000			
225	Deleted - Act 26/94			
226	Deleted – 22.11.2000			
227	Deleted – 22.11.2000			
228	Bona Fide Tourists	Free	Free	Free
229	Deleted – 22.11.2000			
230	The Fiji Red Cross Society	Free	Free	9%
231	Packaging materials for a Producer or manufacturer	Free	Free	9%
231A	An approved exporter of local fresh produce	Free	Free	9%
232	The importer of goods to which Section 10 of the Customs Tariff Act would apply	As determined by the Minister	Free	9%
233	Deleted – 22.11.2000			
234	Deleted – 22.11.2000			
235	Hotels and Resorts	10%	Free	9%
236	A manufacturer approved by the Minister	Free	Free	9%
236A	Manufacturer or producer of food grade plastic pallets approved by the Comptroller	Free	Free	9%



Code No.	Person or Body	Fiscal Duty	Import Duty	VAT
237	Cable & Wireless or any other similar body approved by the Minister	Free	Free	Free
238	Approved organizations (ambulance)	Free	Free	9%
239	Super Yacht Operator	Free	Free	Free
240	Deleted – 9.11.2015			
241	Bus operators excluding mini bus operators	Free	Free	9%
242	Companies involved in or with Logging Industry	5%	Free	9%
243	Companies and individuals involved in or with Sugar Cane Industry	5%	Free	9%
244	Companies or entities granted approval under New Short Life Investment Scheme	Free	Free	9%
245	Companies or entities involved in Inter-Island Shipping	Free	Free	9%
246	Companies or entities involved in Fishing Industry	Free	Free	9%
247	Companies or entities involved in Prawn Industry	Free	Free	9%
248	Companies or entities involved in Pearl Farming	Free	Free	9%
249	Approved operators engaged in 100% export	Free	Free	9%
250	An approved body or organization	Free	Free	9%
251	An approved body or organization	Free	Free	9%
252	Companies or entities involved in New Mining Industry	Free	Free	9%
253	Companies or entities involved in Ship or Boat Building Industry	Free	Free	9%
254	Companies or entities involved in Coachwork Building	Free	Free	9%
255	Entities involved in Floriculture	Free	Free	9%
256	Companies, entities and educational institutions	5%	Free	9%



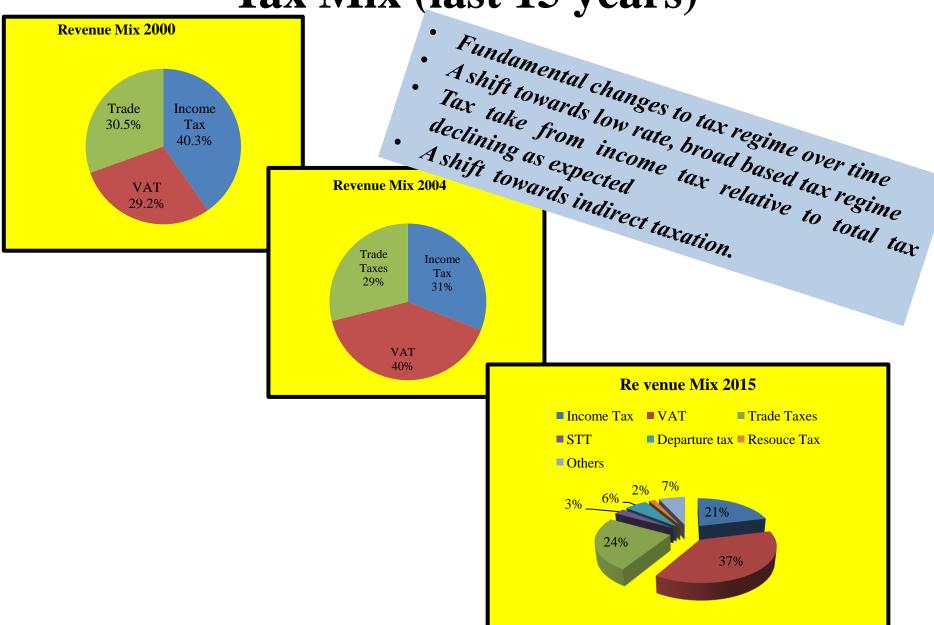
Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
257	Companies or entities involved in Hydroponic Green House	F	F	00/
257	Farming	Free	Free	9%
258	Individuals and organization	Free	Free	9%
259	Deleted (8/11/2013)			
260	Deleted (9/11/2015)			
261	Approved companies involved in ICT/BOP operation	Free	Free	9%
262	Approved companies involved in the production of Bio-Diesel and	Free	Free	9%
263	Companies or entities involved in importation of Energy	Free	Free	9%
264	Companies or entities involved in importation of Renewable	Free	Free	9%
265	Companies or entities	Free	Free	9%
266	Companies or entities involved in the importation of rice	Free	Free	9%
267	Companies or entities involved in the importation of potable and	Free	Free	9%
268	Companies or entities involved in Beekeeping Industry	Free	Free	9%
269	Companies or entities involved in Pea Processing Industry	Free	Free	9%
270	Approved companies for Jet Skis	5%	Free	9%
271	Companies or entities for Plastic Crates	Free	Free	9%
272	Companies, entities, organizations or individuals for Smart Phones	Free	Free	9%
273	Companies or entities for Desalination and Sewerage Treatment	Free	Free	9%
274	Approved manufacturers located outside Viti Levu	Free	Free	9%
275	Companies and entities involved in manufacturing of noodles	3%	Free	9%
2/3	(i) Noodle taste maker imported in sachet	3%	Free	9%
	Companies and entities involved in manufacturing of noodles		Гиол	00/
	(ii) Noodle taste maker imported in bulk	Free	Free	9%
276	Companies and entities involved in canning and pouch packing of		Free	9%
277	Companies and entities involved in film productions	Free	Free	9%



279 Licenced Telecommunications Service Providers 280 Shooting Association of Fiji 281 Aquaculture Industry 282 International Sports Tournaments 283 International Meetings, Conventions and Exhibitions 284 Companies or entities engaged in approved Government 285 Government Ministries 286 Sugar Research Institute of Fiji 287 Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(less than 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi (i) New buses (seating capacity 16 passengers or more including free Free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% 289 Sporting Orgnizations and/or Affiliations Free Free 9% 290 Approved Companies under the Income Tax (Tax Free Region Free Free 9% Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016	Code No.	Goods Description	Fiscal Duty	Import Excise	VAT
280 Shooting Association of Fiji Free Free 99 281 Aquaculture Industry Free Free 99 282 International Sports Tournaments Free Free 99 283 International Meetings, Conventions and Exhibitions Free Free 99 284 Companies or entities engaged in approved Government Free Free 99 285 Government Ministries Free Free 99 286 Sugar Research Institute of Fiji Free Free 99 287 Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service 99 288 (iii) Used or reconditioned hybrid vehicles for use as public service vehicles 5% 5% 99 289 (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service existing specific rate of duty vehicles for taxi owners who own only one taxi (i) New buses (seating capacity 16 passengers or more including Free Free 99 289 Sporting Orgnizations and/or Affiliations Free Free 99 290 Approved Companies under the Income Tax (Tax Free Region Free Free 99 291 Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016	278	Companies and entities involved in processing of semi-finished	Free	Free	9%
281 Aquaculture Industry 282 International sports Tournaments 283 International Meetings, Conventions and Exhibitions 284 Companies or entities engaged in approved Government 285 Government Ministries 286 Sugar Research Institute of Fiji 287 Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(above 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including vehicles for reconditioned buses (seating capacity of 16 289 Sporting Orgnizations and/or Affiliations 290 Approved Companies under the Income Tax (Tax Free Region phonometrics) Regulations 2016 Free Free Power Free Free Power Free Power Free Free Power Free Power Free Power Free Free Po	279	Licenced Telecommunications Service Providers	5%	Free	9%
International sports Tournaments	280	Shooting Association of Fiji	Free	Free	9%
283 International Meetings, Conventions and Exhibitions Free Free 9%	281	Aquaculture Industry	Free	Free	9%
284 Companies or entities engaged in approved Government 285 Government Ministries 286 Sugar Research Institute of Fiji 287 Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(above 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free gy (ii) Used or reconditioned buses (seating capacity of 16 free gy) 289 Sporting Orgnizations and/or Affiliations free free gy Approved Companies under the Income Tax (Tax Free Region free free gy) Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free Free free gy Free Free Free Free free gy Free Free free gy Free Free free gy Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016	282	International sports Tournaments	Free	Free	9%
285 Government Ministries 286 Sugar Research Institute of Fiji 287 Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(less than 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% 289 Sporting Orgnizations and/or Affiliations Free Free 9% Approved Companies under the Income Tax (Tax Free Region Free Free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016	283	International Meetings, Conventions and Exhibitions	Free	Free	9%
Sugar Research Institute of Fiji Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(above 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free gestion of the liu Used or reconditioned buses (seating capacity of 16 free free gestion of the less from the year of manufacture for use as public service existing specific rate of duty whichever is greater for the less from the year of manufacture for use as public service existing specific rate of duty whichever is greater for the less for taxi owners who own only one taxi free free gestion for taxi owners who own only one taxi free free gestion generates under the Income Tax (Tax Free Region free free gestion generates under the Income Tax (Medical Investment Incentives) Regulations 2016	284	Companies or entities engaged in approved Government	Free	Free	9%
Approved Taxi Operators (i) New vehicles(less than 2500cc) for use as public service (ii) New vehicles(above 2500cc) for use as public service vehicles (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free gewisting Organizations and/or Affiliations free free gewisting Organizations and/or Affiliations free free gewisting Organizations and for the process of mixing and blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free gewisting Specific rate of duty sexisting specific rate of duty whichever is greater whichever is greater 7.5% or quarter of the existing specific rate of duty whichever is greater 7.5% or quarter of the existing specific rate of duty whichever is greater 7.5% or quarter of the existing specific rate of duty shift for the existing specific rate of duty shift for the existing specific rate of duty shift for the existing specific rate of duty whichever is greater 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free gewisting specific rate of duty shift for the great free gewisting specific rate of duty shift free gewisting specific rate of the gewisting specific rate of duty shift free gewisting sp	285	Government Ministries	Free	Free	9%
(i) New vehicles(less than 2500cc) for use as public service 5% 5% 9% 9% (ii) New vehicles(above 2500cc) for use as public service vehicles 5% 5% 9% 9% (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi rate (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi figure as public service vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi figure as public service vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for the possengers or more including free free 9% 289 Sporting Organizations and/or Affiliations free free 9% 290 Approved Companies under the Income Tax (Tax Free Region free free 9% 291 Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods free free free free free free free fre	286	Sugar Research Institute of Fiji	Free	Free	9%
(ii) New vehicles (above 2500cc) for use as public service vehicles 5% 5% 9% (iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi rate 9% (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi vehicles for taxi owners who own only one taxi figure 15% 9% (i) New buses (seating capacity 16 passengers or more including free free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% free 9% Sporting Orgnizations and/or Affiliations free free 9% Approved Companies under the Income Tax (Tax Free Region Free Free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods 4pproved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free Free Free Free Free Free Free Fre	287	Approved Taxi Operators			
(iii) Used or reconditioned hybrid vehicles for use as public service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including fill Used or reconditioned buses (seating capacity of 16 fill Used or reconditioned buses (seating capacity of 16 fill Used or reconditions and/or Affiliations firee free free free free free free fre		(i) New vehicles(less than 2500cc) for use as public service	5%	Free	9%
service vehicles for taxi owners who own only 1 taxi (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including for preconditioned buses (seating capacity of 16 for preconditioned buses (seating capacity of 16 for preconditioned buses (seating capacity of 16 for preconditioned buses (seating capacity of preconditioned buses (se		(ii) New vehicles(above 2500cc) for use as public service vehicles	5%	5%	9%
Service vehicles for taxi owners who own only 1 taxi rate (iv) Used or reconditioned vehicles (petrol/diesel) 2 years or less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi whichever is greater 15% 9% years or vehicles for taxi owners who own only one taxi whichever is greater 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including Free Free 9% Free Free 9% Free 9% Free Free Free 9% Free Free 9% Free		(iii) Used or reconditioned hybrid vehicles for use as public	Half the subsisting specific	- Fra a	00/
less from the year of manufacture for use as public service vehicles for taxi owners who own only one taxi whichever is greater 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including Free Free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% 289 Sporting Orgnizations and/or Affiliations Free Free 9% 290 Approved Companies under the Income Tax (Tax Free Region Free Free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016		service vehicles for taxi owners who own only 1 taxi	rate	riee	970
vehicles for taxi owners who own only one taxi 288 Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including (ii) Used or reconditioned buses (seating capacity of 16 (ii) Used or reconditioned buses (seating capacity of 16 (ii) Used or reconditioned buses (seating capacity of 16 (iii) Used or reconditioned buses (seating capacity o		(iv) Used or reconditioned vehicles (petrol/diesel) 2 years or	7.5% or quarter of the		
Approved Bus Operators (i) New buses (seating capacity 16 passengers or more including free free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% free 9% Sporting Orgnizations and/or Affiliations free free 9% Approved Companies under the Income Tax (Tax Free Region free free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods 292 Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free Free Free Free Free Free Free Fre		less from the year of manufacture for use as public service	existing specific rate of duty	15%	9%
(i) New buses (seating capacity 16 passengers or more including Free Free 9% (ii) Used or reconditioned buses (seating capacity of 16 5% Free 9% Sporting Orgnizations and/or Affiliations Free Free 9% Approved Companies under the Income Tax (Tax Free Region Free Free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods \$136 per litre of alocohol Free Free 9% Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016		vehicles for taxi owners who own only one taxi	whichever is greater		
(ii) Used or reconditioned buses (seating capacity of 16 289 Sporting Orgnizations and/or Affiliations Free Free 9% 290 Approved Companies under the Income Tax (Tax Free Region Free Free 9% 291 Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods 292 Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free Free Free Free Free Free Free Free	288	Approved Bus Operators			
289Sporting Orgnizations and/or AffiliationsFreeFree9%290Approved Companies under the Income Tax (Tax Free RegionFreeFree9%291Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods\$136 per litre of alocoholFree9%292Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016FreeFreeFreeFree		(i) New buses (seating capacity 16 passengers or more including	Free	Free	9%
Approved Companies under the Income Tax (Tax Free Region Free 9% Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free 9% \$136 per litre of alocohol Free Free Free Free Free Free Free Fre		(ii) Used or reconditioned buses (seating capacity of 16	5%	Free	9%
Approved Companies or entities for the process of mixing and blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free 9%	289	Sporting Orgnizations and/or Affiliations	Free	Free	9%
blending of materials used to obtain the finished goods Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 \$136 per litre of alocohol Free 9% Free Free Free Free Free	290	Approved Companies under the Income Tax (Tax Free Region	Free	Free	9%
Approved Companies under the Income Tax (Medical Investment Incentives) Regulations 2016 Free Free Free	201	Approved Companies or entities for the process of mixing and	\$126 per litre of alocabel	Froo	Ω9/
Investment Incentives) Regulations 2016	291	blending of materials used to obtain the finished goods	\$130 per little of alocollor	riee	3/0
Investment Incentives) Regulations 2016	797	Approved Companies under the Income Tax (Medical	Free c	Froo	Froo
293 Approved Companies under the Income Tax (Residential Free Free 9%		Investment Incentives) Regulations 2016	Free		riee
	293	Approved Companies under the Income Tax (Residential	Free	Free	9%



Tax Mix (last 15 years)



Customs Administration

- Compliance
 - Undervaluation
 - Mis-description
 - Undeclared goods
 - Adjustments directly related to goods (royalty, indirect payments, etc)
 - Incorrect classification
 - False declaration



Customs Reforms

- 2018/2019 Budget
 - Infringement Notice
 - Customs Agents
- Customs Law Rewrite
 - Consolidate Customs, Excise and Tariff laws
 - Benchmarked with the new NZ law
 - Based on Revised Kyoto Convention



Thank you