



PUBLIC NOTICE

CUSTOMS REVISED FEES AND CHARGES

FRCS wishes to advise the general public on the following changes that comes into effect from 1st August 2024.

CUSTOMS REGULATIONS 1986			
REGULATIONS	DESCRIPTION OF FEES & CHARGES	VEP CURRENT RATES	VIP NEW RATES
7 (3)	Application for special attendance during working hours	\$25.00	\$50.00
8 (a)	Overtime fee on Saturday, Sunday & Public Holiday for each hour or portion of an hour	\$35.00	\$60.00
8 B (i)	Overtime fee outside working hours on any other day for each hour or portion of an hour	\$25.00	\$50.00
8 B (ii)	Entry inwards or clearance outwards of an aircraft (Commercial flights)	\$400.00	\$460.00
	Entry inwards or clearance outwards of an aircraft (Private Flights (included chartered local & international))	\$1,500.00	\$1,725.00
10 (1) (c)	Attendance required at places other than a port or Airport	\$500.00	\$575.00
37 A (1)	Licensing of Airport and ports of entry (3-year term)	\$9,000.00	\$10,350.00
37 C (1)	Bonded Consol Freight Station fees (3-year term)	\$9,000.00	\$10,350.00
38 A (1)	Sufferance airports and sufferance wharf fee (3- year term)	\$9,000.00	\$10,350.00
38 (3)	Sufferance wharf application fees per application per visit and per aircraft or per ship	\$100.00	\$115.00
47 (3)	Each entry lodged	\$15.00	\$17.25
47 (3A)	Modification of any entry or assessment	\$15.00	\$17.25
56 (3)	Application fee for prerelease	\$100.00	\$115.00
63 (1)	Bonded warehouse license fee (3-year term)	\$15,000.00	\$17,250.00
71 (2)	Application for repack	\$50.00	\$57.50
72 (3)	Application for transfer or owner- ship of goods	\$50.00	\$57.50
73 (2)	Warehouse entry fee	\$15.00	\$17.25

79 A (1)	Downtown duty frees shop license fee (3-year term)	\$15,000.00	\$17,250.00
82 (2)	Export entry fee	\$10.00	\$11.50
84 (3)	Loading before entry	\$50.00	\$57.50
86 (3)	Transfer of stores	\$50.00	\$57.50
91 (2)	Transshipment entry fee	\$10.00	\$11.50
92 A (1)	Secure export scheme license fee (3-year term)	\$9,000.00	\$10,350.00
94 (2)	Shipment short or excess of manifest application	\$50.00	\$57.50
95 (2)	Application for transire	\$100.00	\$115.00
95 A (2)	Export under transfer manifest fee	\$50.00	\$57.50
98 (3)	Application to import privilege goods	\$25.00	\$28.75
119	Charges for examination under drawback	\$35.00	\$40.25
122 (2)	Application by exporter for draw- back on goods	\$25.00	\$28.75
125 (3)	Application for refund, remission, or rebate	\$25.00	\$28.75
129 (2)	License fee payable by Customs, airline or shipping agent or a freight forwarder (3-year term)	\$4,500.00	\$5,175.00
129 A (b)	Authorized Clerks examination Fee	\$50.00	\$57.50
140	Fees for certificates		
	• Landing certificate	\$50.00	\$57.50
	• Certificate of examination	\$50.00	\$57.50
	• Certificate of weight	\$50.00	\$57.50
	• Any other certificate	\$50.00	\$57.50
	Certificate of export	\$50.00	\$57.50
	EUR 1 Certificate	\$50.00	\$57.50
	Certified copy of any document (for each 100 words or part thereof)	\$50.00	\$57.50

CUSTOMS TARIFF REGULATIONS 1986

Regulation	DESCRIPTION OF FEES &CHARGES	VEP CURRENT RATES	VIP NEW RATES
2 (2)	Application for tariff opinion	\$50.00	\$57.50

EXCISE ACT 1986

Section	DESCRIPTION OF FEES &CHARGES	VEP CURRENT RATES	VIP NEW RATES
28 (3)	Fee for lodging an electronic form in ASYCUDA WORLD	\$15.00	\$17.25

EXCISE REGULATION 1986

REGULATION	DESCRIPTION OF FEES &CHARGES	VEP CURRENT RATES	VIP NEW RATES
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6(2)	Excise Factory License (1 years' period)	\$3,000.00	\$3,450.00
6 (3)	Excise Warehouse License (1 year term)	\$3,000.00	\$3,450.00
61	Charges for an officer supervising draw-back for each hour or for any incomplete part of an hour	\$35.00	\$40.25
65 (2)	Fees for attendance by officer	Fee for each hour or part of an hour of attendance	
	Normal Attendance		
	Overtime	\$25.00	\$28.75
	Special Attendance	\$35.00	\$40.25
	Special Attendance		
	Overtime	\$25.00	\$28.75
	Special Attendance	\$35.00	\$40.25
Section 68	Certificate of weight for each consignment	\$50.00	\$57.50
	Any other certificate issued by the Comptroller	\$50.00	\$57.50
	Certified copy of any document (for each 100 words or part of 100 words)	\$50.00	\$57.50
	Overtime	\$25.00	\$28.75
	Special Attendance	\$35.00	\$40.25
VAT ACT			
REGULATION	DESCRIPTION OF FEES & CHARGES	VEP CURRENT RATES	VIP NEW RATES
Schedule 4, clause 4	TVRS Operator Licence (1 year period)	\$2,173.91	\$2,500.00
SUPERYACHT CHARTER ACT 2010			
REGULATION	DESCRIPTION OF FEES & CHARGES	VEP CURRENT RATES	VIP NEW RATES
Section 4	Super yacht agent annual fee	\$5,000.00	\$5,750.00
Section 7	Vessel Permit for charter	\$3,000.00	\$3,450.00
Section 8	Superyacht Charter Permit	5% superyacht charter fee on the agreement	5% superyacht charter fee on the agreement

Please take note that VAT is not applied on late payment fine (LPF) and penalties therefore it cannot be claimed.

CUSTOMS REGULATIONS 1986			
REGULATIONS	DESCRIPTION OF FEES & CHARGES	VEP CURRENT RATES	VEP NEW RATES
36 (3)	Amending inward report	\$50.00	\$57.50
36 A	Amending Cargo Manifest	-	\$115.00
47 (4)	Additional fee if entries are not paid within 4 days	\$100.00	\$115.00
	(Excludes AEO Companies)		
56(4)	Additional fee if Prelease is not perfected within 48hrs	-	\$115.00

73 (3)	Additional fee for entry not paid within 4 working days	\$100.00	\$115.00
82 (3)	Additional fee if entries not paid within 4 working days	\$100.00	\$115.00
	(Excludes AEO Companies)		
91 (3)	Additional fee for entry not paid within 4 working days	\$100.00	\$115.00
CUSTOMS ACT 1986			
SECTION	DESCRIPTION OF FEES & CHARGES	VEP	VIP
		CURRENT RATES	NEW RATES
66(2)	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.	\$115.00 per day per entry to be imposed for failure to perfect SAD for a pre-shipment within the required period.
92A	Penalty on late payment for AEO.	25% penalty on late payment for AEO.	15% penalty on late payment for AEO.
EXCISE ACT 1986			
Section	DESCRIPTION OF FEES &CHARGES	VEP CURRENT RATES	VEP NEW RATES
26 (6)	Excise duty remains unpaid by the due date	-	(a) 5% of the amount of the excise duty unpaid
			And (b) for each month that the excise duty remains unpaid, an additional 2% of the amount of the excise duty unpaid, compounded monthly.
28 (4)	Additional fee if entries are not paid within 3 working days	-	\$115.00

For further queries in regards to this Notice can be directed to the following email address: CustomsRevenue@frcs.org.fj

**Mr. Udit Singh
CHIEF EXECUTIVE OFFICER
24th July 2024**