FIJI REVENUE AND CUSTOMS SERVICE

STANDARD INTERPRETATION GUIDELINE 2025-07

CUSTOMS TARIFF ACT 1986 – SIG ON IMPORTATION OF GOODS FOR PERSONAL USE – CONCESSION CODE 212

This Standard Interpretation Guideline ("SIG") sets out Fiji Revenue and Customs Services' ("FRCS") operational practice in relation to Code 212 of the Customs Tariff Act 1986.

It is issued with the authority of the Comptroller of Customs and Excise (the Comptroller), who is also the Chief Executive Officer ("CEO") of FRCS.

Legislative references in this SIG are to the Customs Tariff Act 1986, unless otherwise stated.

This SIG replaces SIG 2020-39 and may need to be reviewed in the event of any relevant legislative amendments.

CONTENTS

PURPOSE

1. This SIG provides guidance on the application of the provisions relating to Customs Concession Code 212, Part 3 of the Customs Tariff Act 1986 under which duty is exempt on personal imports with a value of up to $1000.00.

2. The SIG includes the 2024-2025 National Budget amendments on the concession threshold for duty and VAT which have been affected through the Customs Tariff (Budget Amendment) Act 2024 (Act No. 8 2024) and Value Added Tax (Budget Amendment) Act 2024 (Act No. 6 2024).

INTRODUCTION

3. Concession Code 212 under the Customs Tariff provides exemption of duty on the importation of goods (by air freight, sea freight or parcel postal) by a private individual for personal use where the value of goods does not exceed $1000 FJD.

4. The influx of e-commerce transactions in recent years has seen a rise in illegal businesses and operators. These operators often import items duty-free under the cover of personal use then use it for commercial purposes which in turn results in loss of revenue. As a measure of control, the following has been implemented with effect from 28 June 2024:
   (a) duty concession - the value of goods for duty purposes is reduced to FJ$1,000 per consignment;
   (b) VAT concession removed - VAT applies on goods imported for personal use, regardless of the value.

5. The following terms used in Concession Code 212 apply in this guide:
   - "a private individual" means an individual importing goods for personal use
   - "goods for personal use" means goods not for sale or commercial use.

6. The examples used throughout this SIG are merely illustrative. They do not cover the infinite number of factual scenarios that may arise. The relevant legislative provisions must be considered and applied to each case on its particular facts. That is, conclusions should not be drawn by determining whether the facts of a particulars case may be analogous with examples, but rather on the basis of applying the correct tests established by the law.

7. The full text of the legislative provisions is contained in the Appendix.

LEGISLATIVE ANALYSIS

A. CODE 212 OF THE CUSTOMS TARIFF ACT 1986

Code No. (1)	Persons of Bodies (2)	Goods Eligible for duty concession (3)	Duty Rates			Conditions (7)	Certificate signed by (8)
			Fiscal (4)	Excise (5)	VAT (6)		
212	A private individual	All goods (except liquor, electric cigarette, vapes, vape refills and tobacco)	Free	Free	15%	(a) That the value of duty for such goods does not exceed FJD$1,000.00. (b) That the goods are imported by sea freight, parcel post or air freight. (c) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially: (d) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986. (e) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly.	Certificate not required

8. Column (1) provides the identifier (212) used to claim this concession on any form of customs declaration.

9. Column (2) specifies that the eligible persons or bodies for this concession are private individuals. This implies that the importer is a private individual that will be using the goods for personal use.

10. Column (3) of Code 212 specifies that goods eligible for concession shall be personal goods of a private importer and shall exclude liquor, electronic cigarettes, vapes, vape refills and tobacco.

11. The importation of the excluded goods shall be subject to normal rates of duty.

12. Columns (4), (5) and (6) specify the rates of duty applicable for goods eligible under this concession. The applicable rates are Free Fiscal, Free Import Excise and 15% VAT. The imposition of VAT is a new amendment that is effective from 28 June 2024.

13. The introduction of the VAT component is a measure that has been enforced to ensure consistent collection of VAT on personal imports.

14. Column (7) sets out the conditions that need to be met by the eligible bodies to qualify for this concession:

14.1 The value for duty of the eligible goods must not exceed $1000FJD

- Consignments with a value (CIF) below $1000 shall be eligible for concession at the rate of Free Fiscal, Free Import Excise and 15% VAT.
- Personal imports with a CIF value above $1000 will be charged duty on the excess amount.

Example 1

Jone has imported clothing worth $1500 FJD. What amount will be used to calculate duty?

CEO's Position

Upon meeting the relevant conditions for Code 212, Jone will be charged 15% VAT on the $1000 allowance. The excess ($500) from the allowance will be charged duty according to the type of commodity.

Example 2

Meenal has imported shoes worth $150 from an overseas online store. How will Code 212 be applied?

CEO's Position

Once it is determined that the goods are for personal use and the value does not exceed $1000. The value will be applied the VAT rate of 15%. Meenal will be liable to pay $22.50 for VAT.

14.2 The goods may be sent to Fiji via sea freight, parcel post or air freight

- This includes gifts from family/ friends and online purchases.
- This provision is not to be confused with the baggage allowance that is usually claimed at the airport or seaport.

14.3 The goods are for the personal use of the importer and intended for sale or for any other commercial purpose

- Goods imported must be of a nature and quantity that is necessary for the personal use of a private individual.
- This concession is not to be utilized for the purpose of ordering items online on behalf of other people for pecuniary gain.
- This concession is not to be utilized for business-related imports and donations to churches, charities and schools.
- This concession can be claimed by individuals receiving goods from family and friends overseas.
- Online purchases are facilitated on the basis that the goods are for personal use.
- Assessment of the different scenarios qualifying for Code 212 will be based on the officer's discretion.

14.4 The goods must satisfy any conditions specified under the Customs (Prohibited Imports and Exports) Regulations 1986 and related regulations enforced by it.

- Goods eligible for concession shall not be exempted from statutory requirements of other local authorities.

- FRCS reserves the right to withhold the release of goods if requirements from relevant stakeholders are not satisfied.
- If an importer is expecting restricted imports like medication or mobile phone, the consignee is required to arrange for valid permits prior to release.
- Prohibited imports shall be seized and corrective measures shall be taken as required under the Customs Prohibited Imports & Exports Regulation 1986.

14.5 The Custom Officer examining the goods may use his or her discretion to treat multiple consignments arriving at the same time as one for the assessment of duty

- Concession shall be allowed per consignment, however if multiple consignments arrive for an individual, the officer assessing shall use his or her discretion to treat it as one package and apply these provisions accordingly.
- Importers that consistently receive multiple consignments may be monitored for the potential abuse of concession.

15. The disposal or use of approved goods in column (3) for the purposes other than that for which the concession is granted are subject to the conditions as provided for in Section 17 of the Customs Tariff Act 1986.

16. Under Section 17, goods are liable for duty at any time within five years from the date of importation if the goods under concession are disposed of or used for any purpose other than that for which the concession is granted.

B. CALCULATION OF DUTIES

17. Customs value or value for duty (VFD) is the base for which the customs duties will be charged. The customs value does not equate to the invoice of the goods. For Fiji's context the customs value shall include the cost, insurance and freight (CIF).

18. In accordance with the WTO Agreement on Customs Valuation, customs may reject the declared customs value following persistent doubt due to inaccuracy of any statement, document or declaration for customs valuation purposes.

19. To calculate duty payable, importers must first determine the Value for VAT (VFV). Thereafter, the addition of the fiscal duty and import excise payable will result in the total duty payable.

    Example:

(A) CIF	**(B) Fiscal**	**(C) Import Excise**	**(D) VAT**
$2060.00	5%	0%	*15%*

- Fiscal Duty = A * B = $103
- Import Excise = A * C = $0
- Value for VAT (VFV) = (A + B+ C) * 15% = $324.45
- Total Duties = B + C + VFV = $427

(A) CIF	(B) Fiscal	(C) Import Excise	(VFV)	Total Duties
$2060.00	$103	$0	$324.45	$427

20. For the purpose of this concession, duty shall be applied on the amount in excess of $1000.

21. The duty rates shall be applied to the apportioned value of each item.

Example 4

Mary K has imported a laptop ($800) and brand-new clothing ($400) from overseas. How will Code 212 be applied?

CEO's Position

Step 1 - Code 212 will be applied as follows on the $1000:

CIF	VAT	Total Duties
$1000.00	*15%*	**$150.00**
	(A*D) $150	

Step 2 - The remaining $200 shall be apportioned as follows:

- Laptop - 800/1200 *200 = $133
- Brand-New Clothing – 400/1200*200 = $67

Step 3 - The duty on the excess ($200) shall be applied as follows:

CIF	Fiscal	Import Excise	VAT	Total Duties
• Laptop: $133 • Brand- New Clothing: $67	LAPTOP			$19.95
	0%	*0%*	*15%*	
	$0	$0	$19.95	
	BRAND-NEW CLOTHING			$13.90
	5%	*0%*	*15%*	
	$3.35	$0	$10.55	
				$33.85

Step 4 - The total duties to be collected shall be **$183.85** ($150+$33.85).

22. There are 21 items that are VAT Free in the Customs Tariff. These consist of canned fish, cooking gas, cooking oil, baby milk, powdered milk, liquid milk, dhal, flour, garlic, kerosene, potato, onion, tea, salt, sanitary pads, soap, soap powder, sugar, toilet paper, toothpaste and rice.

23. These items will not be attracting VAT when assessed under Code 212. However, some of the items will still attract duties when assessed for the excess.

24. The following will be applied for VAT Free items under $1000.

Example 5
Mark has imported baby milk ($200) from overseas. The total CIF value is $200. How will Code 212 be applied?

CEO's Position:
VAT will not be applied on Marks personal consignment despite being below $1000.

25. The following will be applied for VAT Free items exceeding $1000 under Code 212.

Example 6
Max has imported a flour ($800), tuna ($400) and baby milk ($200) from overseas. How will these items be treated?

CEO's Position

Step 1 - VAT will not be applied on the $1000

Step 2 - The remaining $400 shall be apportioned as follows:

- Flour - 800/1400 *400 = $229
- Tuna – 400/1400*400 = $114
- Baby Milk – 200/1400*400 = $57

Step 3 - The duty on the excess ($400) shall be applied as follows:

<table>
<tr><th>CIF</th><th>Fiscal</th><th>Import Excise</th><th>VAT</th><th>Total Duties</th></tr>
<tr><td rowspan="9">• Flour: $229
• Tuna: $114
• Baby Milk: $57</td><td colspan="3">FLOUR</td><td rowspan="3">$34.35</td></tr>
<tr><td>15%</td><td>0%</td><td>0%</td></tr>
<tr><td>$34.35</td><td>$0</td><td>$0</td></tr>
<tr><td colspan="3">TUNA</td><td rowspan="3">$36.48</td></tr>
<tr><td>32%</td><td>0%</td><td>0%</td></tr>
<tr><td>$36.48</td><td>$0</td><td>$0</td></tr>
<tr><td colspan="3">BABY MILK</td><td rowspan="3">$0</td></tr>
<tr><td>0%</td><td>0%</td><td>0%</td></tr>
<tr><td>$0</td><td>$0</td><td>$0</td></tr>
<tr><td colspan="4"></td><td>$70.83</td></tr>
</table>

Step 4 -The total duties to be collected shall be **$70.83**.

C. RESTRICTED AND PROHIBITED GOODS

26. Restrictions and prohibitions are put in place to protect public health, national security, economy and the environment.

27. Restricted goods are items that may be allowed for importation provided conditions such as permits, licenses or specific regulations are met.

28. All restricted goods imported under the Customs Prohibited Imports and Exports Regulations 1986 will only be released under the approval and the issuing of proper and valid import license or permits from the relevant government agency.

29. Below are a few of the items that require licence/permits from relevant authorities when imported:
    - Drones – licence to be issued by Civil Aviation Authority of Fiji (CAAF)
    - Mobile phones and telecommunication equipment – license to be issued by Telecommunications Authority of Fiji
    - Household electric refrigeration appliances - Department of Energy
    - Medicines, drugs, poisons, substances, devices, instruments and appliances – permit to be applied through the Fiji Medicines Regulatory Authority
    - Fireworks – license to be issued by the Mineral Resources Department
    - Whales' teeth / Tabua – an approval letter is to be issued by the Ministry of iTaukei Affairs followed by a permit from the Ministry of Environment.

30. Prohibited goods shall not be allowed for importation under any circumstances.

31. Prohibited goods include:
    - Counterfeit coin, imitation or counterfeit bank notes
    - Illicit drugs
    - Daggers, electric shock sticks, flick knives, gravity knives, sword sticks, attache' cases capable of discharging electric shock of 30,000 volts and taser public defender
    - Chemical warfare gas and devices and apparatus designed for use with that gas
    - Phenacetin or any drug combination
    - Shark fines
    - Live coral
    - Plastic bag defined in Section 45A(1) of the Environment Management Act 2005
    - Polystyrene products defined in Section 45B(1) of the Environment Management Act 2005

32. All prohibited goods and restricted goods dealt with contrary to any condition regulating their importation, exportation and or carriage coastwise shall be liable to forfeiture and may be seized or detained[1].

33. Forfeiture of goods occurs where it has been established that an offense has been committed in relation to the imported and exported goods under any Customs law causing the entitlement of the goods by the owner to be transferred to the State.

[1] Section 129(2) (b) of the Customs Act 1986

34. Additionally, goods seized by Customs as being liable to forfeiture shall be delivered to the custody of the Comptroller and may be sold or disposed of by the Comptroller in the prescribed manner[2].

35. Any person found guilty of contravening these Regulations shall be liable to a fine not exceeding $25,000, and any goods forming the subject matter of any such contravention shall be liable to forfeiture[3].

36. For any other clarifications you may contact the FRCS TIPU team on tipu.techs@frcs.org.

[2] Section 159 of the Customs Act 1986
[3] Regulation 15 of the Customs (Prohibited Imports and Exports) Regulations 1986

APPENDIX:

A. SECTION 129 (2) (b) OF THE CUSTOMS ACT 1986

(2) The following goods are liable to forfeiture and may be seized or detained as foresaid – ..
(b) all prohibited goods and any restricted goods which are dealt with contrary to any condition regulating their importation, exportation or carriage coastwise;

B. SECTION 159 OF THE CUSTOMS ACT 1986

All goods which are seized as being liable to forfeiture under the provisions of this Act shall be delivered into the custody of the Comptroller and may be sold or otherwise disposed of by the Comptroller in the prescribed manner, provided that it shall be lawful for the Minister to direct that, in lieu of being sold, such goods shall be reserved for the civil service.

C. REGULATION 15 OF THE CUSTOMS PROHIBITED (IMPORTS AND EXPORTS) REGULATIONS 1986

A person who contravenes any provision of these Regulations or who contravenes any of the conditions for the time being specified in a licence issued pursuant to these Regulations or specified in the Schedules to these Regulations shall be guilty of an offence and shall be liable to a fine not exceeding $25,000, and any goods forming the subject matter of any such contravention shall be liable to forfeiture.

D. CODE 212 OF THE CUSTOMS TARIFF ACT 1986

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