



FIJI REVENUE AND
CUSTOMS SERVICE

VAT *re*fund

for tourist

**GET YOUR VAT REFUND WITH OUR
TOURIST VALUE ADDED TAX
REFUND SCHEME (TVRS)**

Scroll down to view the list of
Approved FRCS licensed retailers.



For more information,
please call us on 3243000 or 1326
or email: info@frcs.org.fj

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FREQUENTLY ASKED QUESTIONS

1. What is Tourist VAT Refund Scheme (TVRS)?

The scheme allows tourists to be **13 years of age or above** at the date of purchase of goods while departing Fiji to claim a refund of the Value Added Tax [VAT] component on goods purchased from registered retailers in Fiji.

Claims can be made if relevant TVRS conditions (**back of Form 7**) are met when departing Fiji at Nadi and Nausori [Suva] Airports as well as Cruise vessels departing from Suva, Lautoka (prior arrangements to be made) and Savusavu wharves.

2. If I am a Fiji resident or Fiji Citizen, does the scheme apply to me?

No, the scheme only applies to residents of other countries and holders of non-Fiji passports.

3. I am currently working in Fiji and have a Visa for this, am I eligible for this scheme?

No, the scheme applies only to tourists.

4. I am currently a student in Fiji - here on a permit. Can I use the scheme?

Yes, with conditions. Any goods purchased must have been **purchased within the last 4 months of the expiry of the permit**, and goods **shall be taken out of the country within 2 months of purchase**.

5. Do I have to spend a certain amount of money to be able to make a claim?

Yes – The **minimum is FJ\$500.00 cumulative spent at approved retailers**.

6. Do I have to spend the \$500.00 or more in one transaction?

No – the amount spent can be cumulative, as long as it is from approved retailers.

7. Can I make a claim for any purchase – such as my accommodation?

No – The scheme only applies to non-consumable goods purchased and does not include services or consumables such as accommodation, food, meals, car rentals etc.

8. Are all retailers in the scheme?

No – Only FRCS approved licensed retailers. Approved retailers also will have signage advising that they are in the TVRS scheme.

9. How do I tell the retailers I want to make a claim?

You advise them when you are making the purchase and you must present your passport. They will complete the transaction, access the Customs computer system and will print a form for you [**Form7**].

Note: Please check this is accurate, including your name, passport number etc. as this will save time at the departure point.

10. If I buy wearable goods such as clothing or items of Jewelry, can I wear them in Fiji and still get the refund?

No – Items cannot be used prior to departure and should be in original purchase condition or packaging where possible.

11. How does Customs know the goods are departing Fiji?

If you are carrying large items which will be in your checked baggage you must see the Customs TVRS counter at Nadi and Nausori





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Airport prior to checking in your luggage. They must see the items so please have them in an accessible location. If you have small items in your carry-on luggage, then you will need to approach a Customs Officer or TVRS Counter after you have passed departures passport control. Please remember Aviation rules around carrying Liquids, Aerosols and Gels!! If you are departing on a cruise vessel, please produce your purchased items and VAT refund forms with your valid passport to the refunds officer for verifications and VAT refund process stationed as advised by the shipping agent. The Officer will give you any further advice at this point.

Note: You will need to present your passport and the document [Form 7] you were given by the retailer[s] at this point.

12. How do I get the refund?

Once Customs have ensured all the conditions have been met as outlined above they will issue you with a payment voucher which you present to the WESTPAC/BSP bank/counter at all locations and they will supply the actual refund.

13. Can I claim VAT refund from overseas?

A. No, only VAT refund can be processed at the time of your departure. Customs officer need to physically examined goods with Form 7 and Receipts.

14. What if I fail to get to the WESTPAC/BSP bank to claim my refund for some reason?

If you do not claim your refund, please keep all documentation relating to your goods and your flight and get in touch with FRCS at info@frcs.org.fj and we will explore available options.

15. Are there any other exceptions to goods allowed under the scheme?

Yes – other exceptions include:

- Goods that have been partly used within Fiji
- Business or commercial goods – including samples
- Unaccompanied goods - i.e. exported as unaccompanied baggage or cargo, mail etc.
- Liquor & cigarettes
- Goods that are not presented for inspection as outlined above.

16. What else do I need to know?

Anyone who receives goods from a tourist after the refund form has been submitted to the Customs Officer is liable for a **fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.**

Anyone who takes out any goods, from the Nadi International Airport or Nausori Airport Departure Check-in Counter, or the Suva or the Lautoka Wharf after the refund form has been submitted to the Customs Officer, is liable for a **fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.**

The CEO may revoke a license if a registered retailer fails to comply with the requirements of the Scheme.

Full terms and conditions in the **VAT Act Section 70b**, Fourth Schedule and printed on the back of the white copy of the **Form 7**.





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LIST OF APPROVED TVRS LICENSED RETAILERS

CODE	RETAILER NAME
TVRS093	ACME GARMENTS LTD - T/A DRESSCODE COLLECTION
TVRS057	ANITA JEWELLERS - BA
TVRS068	ANITA JEWELLERS - LAUTOKA
TVRS032	ANITA JEWELLERS - NADI
TVRS031	ANITA JEWELLERS - SUVA
TVRS036	BARAVI HANDICRAFT - SIGATOKA
TVRS050	BUDGET PHARMACY - DENARAU
TVRS004	BULOU INVESTMENT LTD - WARWICK
TVRS098	BULOU INVESTMENT-MARRIOT SHOP
TVRS047	BULOW INVESTMENT - NATADOLA INTERCONTINENTAL
TVRS045	DENARAU DUTY FREE ELECTRONIC SHOP- YEES COLD STORAGE
TVRS078	GLAMOUR JEWELLERS T/A SAI JEWELLERS
TVRS030	J HUNTER PEARLS (FIJI) LTD- SAVUSAVU SHOP
TVRS097	J HUNTER PEARLS(FIJI) LTD- GRAND PACIFIC HOTEL SHOP
TVRS085	JACKS - DOUBLE TREE- HS
TVRS040	JACK'S DOUBLE TREE- BTQ
TVRS042	JACK'S FIJIAN BOUTIQUE
TVRS055	JACK'S FIJIAN DRUA
TVRS056	JACKS OF FIJI - PORT DENARAU
TVRS088	JACK'S OF FIJI - DIVAH & RIPCURL
TVRS044	JACK'S OF FIJI - LAUTOKA
TVRS027	JACK'S OF FIJI - MARINA DENARAU
TVRS094	JACK'S OF FIJI - MARRIOT SHOP
TVRS087	JACK'S OF FIJI - MHCC
TVRS028	JACK'S OF FIJI - NADI
TVRS105	JACK'S OF FIJI - NADI LOCAL
TVRS106	JACK'S OF FIJI - NAKASI
TVRS107	JACK'S OF FIJI - NAUSORI
TVRS038	JACK'S OF FIJI - OUTRIGGER
TVRS041	JACK'S OF FIJI - Sheraton Fiji Golf & Beach Resort
TVRS037	JACK'S OF FIJI - SIGATOKA
TVRS043	JACK'S OF FIJI - Sofitel Fiji Resort & Spa
TVRS039	JACK'S OF FIJI - SUVA MAIN STORE
TVRS035	JACK'S OF FIJI - WARWICK
TVRS075	JACKS RETAIL - BY THE SEA, NATADOLA
TVRS103	JACKS RETAIL - Hilton Fiji Beach Resort and Spa
TVRS070	JACKS RETAIL - INTERCON STORE
TVRS082	JACKS RETAIL - SAVUSAVU
TVRS073	JACKS RETAIL-JACKS YANUYANU SHOP



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TVRS072	JACKS RETAIL-T/A XL SPORTS
TVRS025	JEWELS (FIJI) LTD- DENARAU SHOP
TVRS026	JEWELS (FIJI) LTD- SUVA
TVRS104	JEWELS FIJI - LAUTOKA
TVRS052	JEWELS FIJI - NADI TOWN
TVRS069	JEWELS FIJI - SHERATON
TVRS091	LORDS JEWELLERS LIMITED- C/- INTEGRATED FINANCIALS
TVRS109	MADHAVJI PALA JEWELLERS PTE LTD - LAUTOKA
TVRS110	MALA JEWELLERS - BA
TVRS064	MIRROR JEWELLERS
TVRS054	MULJI DAYA (2) PTE LTD
TVRS065	NATADOLA BAY RESORT LIMITED- INTERCONTINENTAL FIJI GOLF RESORT & SPA
TVRS053	PALA JEWELLERY PTE LIMITED - SUVA
TVRS033	PAYAL JEWELLERS PTE LIMITED - TAVUA
TVRS090	PROUDS - DAMODAR CITY
TVRS014	PROUDS - DOWNTOWN NADI
TVRS015	PROUDS - FIJIAN- Shangri - La Resort
TVRS011	PROUDS - Hilton Fiji Beach Resort and Spa
TVRS089	PROUDS - Intercontinental Fiji Golf Resort & Spa
TVRS095	PROUDS - MARRIOTT STORE
TVRS017	PROUDS - Outrigger Fiji Beach Resort
TVRS013	PROUDS - Sheraton Fiji Golf & Beach Resort
TVRS016	PROUDS - SIGATOKA
TVRS019	PROUDS - SUVA CENTRAL
TVRS046	PURE FIJI - Sofitel Fiji Resort & Spa
TVRS034	RANIGA JEWELLERS LTD - NADI
TVRS110	RANIGA PTE LTD T/A MALA JEWELLERS - BA
TVRS100	RATANJI MANAGEMENT SERVICES LIMITED T/A HARRISONS FASHION- DE-NARAU
TVRS066	RUPAM JEWELLERS LTD
TVRS071	S NAGINDAS - NADI SHOP
TVRS049	S NAGINDAS & CO LTD- CLOUD BREAK
TVRS059	SHREEJI JEWELLERS LTD
TVRS096	TAPPOO LTD - AIRPORT FIJI MARKET
TVRS092	TAPPOO LTD - LAUTOKA
TVRS008	TAPPOO LTD - NADI
TVRS009	TAPPOO LTD - SIGATOKA
TVRS007	TAPPOO LTD - SUVA
TVRS062	UP-FRONT INVESTMENTS (1998) LIMITED

