FIJI REVENUE AND CUSTOMS SERVICE

STANDARD INTERPRETATION GUIDELINE 2025-13

CUSTOMS TARIFF ACT 1986 – CONCESSION CODE 218, 218A, 219 AND 219A (BONA FIDE PASSENGERS)

This Standard Interpretation Guideline ("SIG") sets out Fiji Revenue and Customs Services' ("FRCS") operational practice in relation to Code 218, 218A, 219 and 219A 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 2025-09 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 218, 218A, 219 and 219A, Part 3 of the Customs Tariff Act 1986.

2. The following changes announced in the 2025-2026 National budget have been implemented with effect from 27 June 2025:

Provision	Changes
Code 218	Benefits of FRCS Gold Card holders will now be extended to Authorized Economic Operators (AEO).

INTRODUCTION

3. These provisions can be summarized as follows:

Concession Code	Eligible Bodies	Eligible Goods
Code 218	Bona fide passengers finally disembarking in Fiji	Cigarettes, cigars, tobacco, liquor, wines, beer, vapes and vape refills, electronic cigarette and dutiable goods not exceeding $2000
Code 218A	Crew allowance for international scheduled flights	Cigarettes, cigars, tobacco, liquor, wines, beer and dutiable goods not exceeding $2000
Code 219	Bona fide passengers finally disembarking in Fiji	Personal effects (including professional instruments, apparatus and implements)
Code 219A	Bona fide passengers finally disembarking in Fiji	Unaccompanied luggage with a value not exceeding $2000

4. The following terms apply in this guide:

- **bona fide passengers** - genuine travelers that have arrived in Fiji from another country
- **crew** - includes every person (except master) employed or engaged in any capacity on board an aircraft or ship
- **private individual** - an individual importing goods for personal use
- **goods for personal use** - goods not for re-sale or commercial use
- **relevant traveler -** a person who intends to make an international flight or voyage whether, as a passenger on or as the pilot or a member of the crew of an aircraft or ship

5. 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.

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

LEGISLATIVE ANALYSIS

A. CODE 218 OF THE CUSTOMS TARIFF ACT 1986

Code No. (1)	Persons of Bodies (2)	Goods Eligible for duty concession (3)	Duty Rates Fiscal (4)	Excise (5)	VAT (6)	Conditions (7)	Certificate signed by (8)
218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 200 g net weight; or (ii) Cigars, not exceeding 200g net weight; or (iii) Tobacco, not exceeding 200 g net weight; or (iv) Vapes or vape refill, not exceeding 200 ml of liquid; (v) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and (vi) Spirituous liquors, not exceeding 3 litres; or (vii) Wine, not exceeding 4.5 litres or; (viii)Beer, not exceeding 4.5 litres or; (ix) Any combination of the goods in paragraphs (vi) to (viii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph; (x) One piece of electronic cigarette; (xi) Other dutiable goods, not exceeding F$2000.00 in value; and (xii) Other dutiable goods not exceeding F$ 3000.00 in value.	Free	Free	Free	a) (i) That the goods are not for sale; (ii) That the goods are accompanied, at the time of final disembarkation by the passenger or purchased online; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger; (iii) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji; b) That in the case of goods specified in paragraph (i) to (x) of column (3) the age of the passenger shall not be less than eighteen years. c) That the provision specified under paragraph (xii) is only for approved individuals under the Gold Card and Authorized Economic Operators (AEO) programme.	Certificate not required

7. Column (1) provides the identifier (218) used to claim this concession on any form of customs declaration.

8. Column (2) specifies that the eligible persons or bodies for this concession are bona fide passengers. This implies that the eligible person must be a genuine traveler whose destination is Fiji.

9. This concession is applicable for travelers arriving through seaport and airport. This concession is not to be utilized by travelers that are transiting through Fiji.

10. Column (3) of Code 218 specifies that goods eligible for concession shall include liquor, electronic cigarettes, vape refills, tobacco of limited quantity and dutiable goods of a value not exceeding $2000.

10.1 Cigarettes, cigars and tobacco can be purchased individually or as a combination not exceeding 200 grams. This combination does not include vapes and vape refills.

10.2 Passengers are only allowed one piece of e-cigarette which includes vapes, vape pen and electronic nicotine delivery system (Ends).

10.3 E-cigarettes can sometimes be disposable (pre-filled with e-liquid and not designed to be refilled) or refillable (can be refilled with e-liquid).

10.4 Vape devices and vape refills should not exceed a total capacity of 200 ml.

APPLYING CODE 218 FOR VAPES

Example 1
Lisa arrives at Nausori Airport with a refillable vape (150ml) that she purchased from Sydney Airport. Can she also purchase cigarettes at Nausori Airport under Code 218 considering the vape she has already purchased?

CEO's Position
Yes, she can purchase up to 200 grams worth of cigarettes, cigars or tobacco or any combination of these not exceeding 200grams under Code 218. Lisa can also purchase a 50ml vape refill under Code 218.

Any additional cigarettes, cigars or tobacco or combination thereof exceeding 200 grams will be subject to normal rates of duty. Also, since Lisa has exhausted the 200ml limit for vape and vape refill, any additional vape products will be subject to normal rates of duty.

Example 2
Angela has purchased a refillable vape (200ml) at Nadi Airport. Can Angela purchase additional vape refills under Code 218?

CEO's Position
Upon purchasing the refillable vape (200ml) Angela has exhausted her allowance under Code 218 because the capacity of the vape has already exceeded 200ml. The additional vape refills will be subject to normal rates of duty.

10.5 Spirituous liquors, wine and beer can be purchased individually or as a combination not exceeding the equivalent under any.

10.6 Cigarettes, cigars, tobacco, vapes, vape refills, spirituous liquors, wine and beer in excess of the allowance shall be charged normal rates of duty.

10.7 Items in excess of the allowance shall not be facilitated under this provision by other passengers nor underage individuals.

10.8 Evidence of payment shall be requested to verify purchases made by individuals.

APPLYING CODE 2018 FOR ALCOHOL

Example 3

Upon arriving at Nadi International Airport, John decides to purchase alcohol at the duty-free shop. He has selected 1 bottle of vodka (1 litre). How much more alcohol can he purchase under Code 218?

CEO's Position

With 1 litre of spirituous liquor at hand, John can purchase an additional 2 litres more because the limit is 3 litres for spirituous liquor. Any additional liquor, wine or beer thereafter shall be subject to normal rates of duty.

Example 4

Mary is flying from Auckland to Nadi. She has purchased 3 litres of wine from Auckland. She wishes to purchase spirituous alcohol upon arrival in Nadi. How much is she eligible for under Code 218?

CEO's Position

Mary is eligible for an additional 1.5 (4.5-3) litres of spirituous liquor because the maximum for wine under Code 218 is 4.5 litres.

11. Dutiable goods for individuals must not exceed FJD $2000 in value. This refers to brand new items that have been purchased while travelling or in transit abroad.
12. This does not include currency notes and coins. This does not include personal effects and professional equipment typically used and carried by a traveler e.g. clothes and toiletries or work laptop for an individual on business trip.
13. Items in excess of the allowance shall be charged customs duties. The duty rates applicable shall be based on the type of goods imported.
14. Travelers carrying dutiable goods must declare the goods to Customs upon arrival.
15. Gold Card and AEO status holders are eligible for dutiable goods not exceeding $3000.

APPLYING CODE 218 FOR AEO AND GOLD CARD OPERATORS

Example 5

Michael is a nominated Gold Card holder. He is returning to Fiji from USA with his family. He has declared $1500 worth of dutiable goods while his wife has declared $3000 worth of dutiable goods. Can he use this Code 218 to facilitate his wife's excess goods?

CEO's Position

No, Michael is eligible for $3000 worth of dutiable goods, of which he has utilized $1500. His wife is eligible for $2000 worth of dutiable goods but has imported $3000. Michaels remaining allowance cannot be used to facilitate concession under Code 218 for his wife's excess goods.

16. Gold Card and AEO members are issued a card to confirm eligibility of this concession. This card is to be presented to the proper officer when requested.

CALCULATION OF DUTY ON EXCESS UNDER CODE 218

Example 6

Kate has purchased a video game set worth $1500 and mobile phone worth $1800. How will Code 218 be applied when she arrives in the country.

CEO's Position

Step 1: The total value of the consignment is $3300. In applying Code 218, $2000 out of the total value will be assessed at the rates of Free Fiscal, Free Import Excise and Free VAT.

Step 2: The remaining $1300 ($3300 - $2000) shall be apportioned and charged normal rates of duties as follows:

- Video game - 1500/3300 *1300 = $590.90
- Mobile phone – 1800/3300*1300= $709.09

<table>
<tr><th>CIF</th><th>Fiscal</th><th>Import Excise</th><th>VFV</th><th>VAT</th><th>Total Duties</th></tr>
<tr><td rowspan="6">• Video game: $590.90
• Mobile phone: $709.09</td><td colspan="4">VIDEO GAME</td><td rowspan="3">$106.94</td></tr>
<tr><td>5%</td><td>0%</td><td>VFV</td><td>12.5%</td></tr>
<tr><td>$29.55</td><td>$0</td><td>$619.50</td><td>$73.86</td></tr>
<tr><td colspan="4">MOBILE PHONE</td><td rowspan="3">$128.52</td></tr>
<tr><td>5%</td><td>0%</td><td>VFV</td><td>12.5%</td></tr>
<tr><td>$35.45</td><td>$0</td><td>$744.54</td><td>$93.07</td></tr>
<tr><td colspan="5"></td><td>$235.46</td></tr>
</table>

The total duties to be collected shall be **$235.46.**

*VFV = CIF+ Fiscal +Import Excise
**VAT= VFV x VAT Rate
*** Total Duties = Fiscal +Import Excise + VAT

17. 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 Free VAT.

18. Declared goods in excess of the allowance will only be released when the proper duty has been paid.

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

    19.1 This concession is not to be utilized to facilitate goods that are imported for commercial purposes (lease, resale, wholesale etc.).

    19.2 This concession is not to be utilized to facilitate donations to religious and charitable organizations.

    19.3 The goods must be in the carriage of the passenger during the time of disembarkation. This concession cannot be claimed for unaccompanied luggage or packages.

    19.4 The age of a passenger purchasing alcohol, tobacco, vapes and electronic cigarettes shall not be less than 18 years old.

    19.5 Gold Card and AEO card holders are eligible for dutiable goods not exceeding $3000. Only nominees from these programme that have been issued the card shall be eligible for this.

19.6 This cannot be claimed by employees of Gold Card and AEO companies that do not hold nominee cards.

20. 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.

21. 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.

22. When any of the conditions are not fulfilled after the goods are cleared from Customs Control, the CEO may disallow the concession and collect any tax or duty foregone with the appropriate penalties.

23. The goods shall be declared upon arrival through Fiji Passenger Arrival Cards by passengers.

24. Prohibited Imports will be detained/seized and corrective measures taken as per the Customs (Prohibited Imports & Exports) Regulations 1986.

B. CODE 218A 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)		
218A	Crew allowance for international scheduled flights	(i) Cigarettes, not exceeding 200 sticks ; or (ii) Cigars, not exceeding 200g net weight; or (iii) Tobacco, not exceeding 200 g net weight; or (iv) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and (v) Spirituous liquors, not exceeding 2.25 litres; or (vi) Wine, not exceeding 4.5 litres or; (vii) Beer, not exceeding 4.5 litres or (viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph; (ix) Other dutiable goods, not exceeding F$2000.00 in value;	Free	Free	Free	(a) That the allowance is for an approved crew member of the international commercial scheduled flight; (b) That the allowance is claimed on the agreed quarterly basis; (c) That the allowance is properly documented for reference purposes; (d) That the allowance is for the crew member's personal use and not for gifts or re-sale; (e) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	Certificate not required

25. Column (1) provides the identifier (218A) used to claim this concession on any form of customs declaration.

26. Column (2) specifies that the eligible persons or bodies for this concession are crew members that are on active duties on the flight returning to Fiji from at international commercial scheduled flight.

27. This concession is not applicable to cabin crew staff arriving in the country but not servicing that flight.

28. Column (3) of Code 218A specifies that goods eligible for concession shall include liquor, tobacco and dutiable goods of a value not exceeding $2000.

29. 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 Free VAT.

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

(a) The allowance can only be claimed by cabin crew members returning to Fiji on international commercial scheduled flights that he/she was working on.

(b) The allowance must be claimed for the quarter it is approved for.

APPLICATION OF CODE 218A ON FLIGHT CREW

Example 7
Maria is a pilot in Airways of Fiji. She is part of the crew for flight FJ679. Does she qualify for Code 218A?

CEO's Position
Yes, Maria is eligible because she is part of the crew and she is on active duty during this flight. Additionally, she has been issued the proper documentation that gives her a quarterly allowance under this provision.

(c) The cabin crew members must hold the proper documentation for verification by Customs.

(d) The allowance is not to be utilized for commercial purposes and is to be for the personal use of the crew member.

(e) The allowance must not be used to bring goods for other people.

APPLICATION OF CODE 218A ON AIRLINE STAFF

Example 8
Christal is an air hostess in Airways of Fiji. She is on a deadhead flight to Fiji. Does she qualify for Code 218A?

CEO's Position
While it is noted that Christal is an air hostess, she is on the flight as a passenger. She is not scheduled to work on this flight therefore, Code 218A is not applicable. Christal is eligible for Code 218.

Example 9
Caleb is the accountant for Airways of Fiji and is returning from a business trip in Australia. Does Caleb qualify for this concession?

CEO's Position
No, Caleb is not eligible for Code 218A because he is not a cabin crew. Caleb can utilize Code 218.

C. CODE 219 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)		
219	A bona fide passenger finally disembarking in Fiji	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are: (a) Owned by the passenger at the time of arrival in Fiji and are for personal use; (b) Not intended as gifts or sale or exchange; (c) Used prior to importation; (d) Not imported into Fiji more than 12 months are the final disembarkation of the passenger; (e) Are of a kind and or a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in his/her baggage.	i. The passenger in the case of the unaccompanied goods ii. Certificate not required

31 Column (1) provides the identifier (219) used to claim this concession on any form of customs declaration.

32 Column (2) specifies that the eligible persons or bodies for this concession are bona fide passengers. This implies that the eligible person must be a genuine traveler whose final destination is Fiji. This concession is not to be utilized by travelers that are transiting through Fiji.

33 Column (3) specifies that the eligible goods are personal effects inclusive of professional instruments, apparatus and implements.

34 Column (4) specifies the following conditions to be met by the eligible person:

(a) The personal effects owned by the traveler during the time of travel

(b) The personal effects must not include gifts or items intended for sale. Gifts are to be facilitated under Code 218 while items intended for sale shall be subject to normal rates of duty.

(c) Personal effects are typically used prior to importation because it will contain items already belonging to an individual. eg. clothing and shoes for the travel.

(d) The items must arrive in Fiji within 12 months from the time the passenger had arrived.

(e) The type of goods and its volume must be of a type that is reasonably expected for a traveler to carry.

<u>APPLICATION OF CODE 219</u>

Example 10

Michael has returned to Fiji from America. In suitcase 1 he has his personal belongings such as clothing, shoes and toiletries that he was using during the trip. In suitcase 2 he has items which he has purchased during his trip. This includes video games, camera, chocolates, perfume, shoes and kid's toys. In suitcase 3 he has a vital signs machine for his medical practice. How will Michael's luggage be assessed?

CEO's Position

Suitcase 1 is considered as personal goods and is eligible for Code 219.
Suitcase 2 holds dutiable goods liable for assessment under concession Code 218.
Suitcase 3 shall be subject to normal rates of duty because it is commercial in nature.

D. CODE 219A 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)		
219A	A bona fide passenger finally disembarking in Fiji	Unaccompanied luggage (except liquor, cigarettes)	Free	Free	Free	That the goods are: (a) The value of the goods does not exceed F$2000 (b) That any excess over F$2000 is to be paid by the passenger at the time of clearance of the unaccompanied luggage; (c) Not intended for gifts and sale; (d) Not imported into Fiji 3 months after the final disembarkation of the passenger;	The passenger

35 Column (1) provides the identifier (219A) used to claim this concession on any form of customs declaration.

36 Column (2) specifies that the eligible persons or bodies for this concession are bona fide passengers. This implies that the eligible person must be a genuine traveler whose final destination is Fiji.

37 Column (3) specifies that the eligible goods are unaccompanied luggage but not including liquor and cigarettes.

38 Column (4) specifies the following conditions to be met by the eligible person:

(a) The value of the goods must not exceed $2000.

(b) Duty shall be paid on goods in excess of $2000.

(c) The goods are not intended as gifts or for sale.

(d) The goods must be imported within 3 months of arrival into the country.

DIFFERENTIATING CODE 219 AND 219A

Example 11

Winnie has returned to Fiji from New Zealand on Wednesday. Due to her luggage being mishandled, it was loaded in a later flight that arrived on Friday. How will Winnie's luggage be assessed?

CEO's Position

Winnie's luggage will be assessed as follows:

- Code 219 will be used for her personal effects
- Code 219A will be used to assess her unaccompanied dutiable goods.

E. CALCULATION OF DUTIES

39 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).

40 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.

41 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: Importation of New Clothing worth $2060

(A) CIF	(B) Fiscal	(C) Import Excise	(D) VAT
$2060.00	5%	0%	*12.5%*

- Fiscal Duty = A * B = $103
- Import Excise = A * C = $0
- Value for VAT (VFV) = A + B+ C = $2060+$103+$0 = $2163
- VAT = VFV*D = $270.38
- Total Duties = B + C + D = $373.38

(A) CIF	(B) Fiscal	(C) Import Excise	(D) VAT	Total Duties
$2060.00	$103	$0	$270.38	$373.38

42 For the purpose of this concession, duty shall be applied on the amount in excess of $2000.

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

CALCULATING EXCESS DUTY

Example 12

Mary K has arrived at the airport with a brand-new laptop ($1800) and brand-new clothing ($500). How will the duty be applied on the excess?

CEO's Position

Step 1: The total value of the consignment is $2300. The remaining $300 ($2300-$2000) shall be apportioned as follows:

- Laptop - 1800/2300 *300 = $234.78
- Brand-New Clothing – 400/2300*300 = $65.22

Step 2: The duty on the excess ($300) shall be applied as follows:

<table>
<tr><th>CIF</th><th>Fiscal</th><th>Import Excise</th><th>VFV</th><th>VAT</th><th>Total Duties</th></tr>
<tr><td rowspan="6">• Laptop: $234.78
• Brand-new clothing: $65.22</td><td colspan="4">LAPTOP</td><td rowspan="3">$29.35</td></tr>
<tr><td>0%</td><td>0%</td><td>VFV</td><td>12.5%</td></tr>
<tr><td>$0</td><td>$0</td><td>$234.78</td><td>$29.35</td></tr>
<tr><td colspan="4">BRAND-NEW CLOTHING</td><td rowspan="3">$11.82</td></tr>
<tr><td>5%</td><td>0%</td><td>VFV</td><td>12.5%</td></tr>
<tr><td>$3.26</td><td>$0</td><td>$68.48</td><td>$8.56</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>$41.17</td></tr>
</table>

The total duties to be collected shall be **$41.17 .**

*VFV = CIF+ Fiscal +Import Excise
**VAT= VFV x VAT Rate
*** Total Duties = Fiscal +Import Excise + VAT

44. Below are the applicable duty rates for selected items:

Item	Fiscal	Import Excise	VAT
Cigarettes	$336.78 per kg or 1000 cigarettes, whichever is the greater	$365.28 per kg	*12.5%*
Vape refills	$246.93 per kg	15%	*12.5%*
E-cigarette	32%	Free	*12.5%*
Wine (alcohol strength by volume 1.5%)	5%	10%	*12.5%*
Wine (alcohol strength by volume exceeding 1.5%)	$5.02 per litre	10%	*12.5%*
Whisky, Rum, Gin, Vodka (alcoholic strength by volume 11.49% or less)	$2.24 per litre	10%	*12.5%*
Whisky, Rum, Gin, Vodka (alcoholic strength by volume exceeding 11.49% and not less than 57.12%)	$56.71 per litre	10%	*12.5%*
Whisky, Rum, Gin, Vodka (alcoholic strength by volume exceeding 11.49% and not less than 57.12%)	$99.30 per litre	10%	*12.5%*

45. The goods may be detained by the Proper Officer if the excess duty is not paid by the travelling passenger/ approved crew.

46. If the excess goods are not declared, the goods are liable for seizure/forfeiture.

47. It is a serious offence to make a false declaration. Penalties for false declaration are provided under the Customs Laws and action shall be taken on these travellers/crews making a false declaration under code 218/218A.

48. If the duty is not paid by the passenger/crew within the agreed time frame (after the issuance of the detention notice), the goods will be sold by FRCS through Tender Process to recover the duty liability.

F. RESTRICTED AND PROHIBITED GOODS

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

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

51. 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.

52. 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.

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

54. 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

55. 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].

56. 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.

57. 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].

58. 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].

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

[1] Section 129(2) (b) of the Customs Act 1986
[2] Section 159 of the Customs Act 1986
[3] Regulation 15 of the Customs (Prohibited Imports and Exports) Regulations 1986

APPENDIX:

Legislation

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 218 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)		
218	A bona fide passenger finally disembarking in Fiji	(i) Cigarettes, not exceeding 200 g net weight; or (ii) Cigars, not exceeding 200g net weight; or (iii) Tobacco, not exceeding 200 g net weight; or (iv) Vapes or vape refill, not exceeding 200 ml of liquid; (v) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and (vi) Spirituous liquors, not exceeding 3 litres; or (vii) Wine, not exceeding 4.5 litres or; (viii)Beer, not exceeding 4.5 litres or; (ix) Any combination of the goods in paragraphs (vi) to (viii) above, provided that the combination does not exceed the equivalent	Free	Free	Free	a) (i) That the goods are not for sale; (ii) That the goods are accompanied, at the time of final disembarkation by the passenger or purchased online; or, the goods are purchased immediately after final disembarkation in Fiji by the passenger; b) That in the case of online purchase, the goods are obtained by the passenger at the time of finally disembarking in Fiji; c) That in the case of goods specified in paragraph (i) to (x) of column (3) the age of the passenger shall not	Certificate not required

Code No.	Persons of Bodies	Goods Eligible for duty concession	Duty Rates			Conditions	Certificate signed by
			Fiscal	Excise	VAT		
		quantity under any one paragraph; (x) One piece of electronic cigarette; (xi) Other dutiable goods, not exceeding F$2000.00 in value; and (xii) Other dutiable goods not exceeding F$ 3000.00				be less than eighteen years. d) That the provision specified under paragraph (xii) is only for approved individuals under the Gold Card and Authorized Economic Operators (AEO) programme.	

E. CODE 218A 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)		
218A	Crew allowance for internation al scheduled flights	(i) Cigarettes, not exceeding 200 sticks ; or (ii) Cigars, not exceeding 200g net weight; or (iii) Tobacco, not exceeding 200 g net weight; or (iv) Any combination of the goods in paragraph (i) to (iii) above, provided the total net weight does not exceed 200 g; and (v) Spirituous liquors, not exceeding 2.25 litres; or (vi) Wine, not exceeding 4.5 litres or; (vii) Beer, not exceeding 4.5 litres or (viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity under any one paragraph; (ix) Other dutiable goods, not exceeding F$2000.00 in value;	Free	Free	Free	(a) That the allowance is for an approved crew member of the international commercial scheduled flight; (b) That the allowance is claimed on the agreed quarterly basis; (c) That the allowance is properly documented for reference purposes; (d) That the allowance is for the crew member's personal use and not for gifts or re-sale; (e) That the disposal or use of the goods for purposes other than that for which the concession is granted be subject to section 17 of the Customs Tariff Act 1986.	Certificate not required

F. CODE 219 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)		
219	A bona fide passenger finally disembark ing in Fiji	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are: (a) Owned by the passenger at the time of arrival in Fiji and are for personal use; (b) Not intended as gifts or sale or exchange; (c) Used prior to importation; (d) Not imported into Fiji more than 12 months are the final disembarkation of the passenger; (e) Are of a kind and or a quantity which the proper officer of Customs is satisfied that a passenger may reasonably be expected to carry in his/her baggage.	i. The passenger in the case of the unaccomp anied goods ii. Certificate not required

G. CODE 219A 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)		
219A	A bona fide passenger finally disembark ing in Fiji	Unaccompanied luggage (except liquor, cigarettes)	Free	Free	Free	That the goods are: (a) The value of the goods does not exceed F$2000 (b) That any excess over F$2000 is to be paid by the passenger at the time of clearance of the unaccompanied luggage; (c) Not intended for gifts and sale; (d) Not imported into Fiji 3 months after the final disembarkation of the passenger;	The passenger