

PUBLIC GUIDE TO CUSTOMS COMPLIANCE

**Know Your Responsibilities.
Declare Correctly.
Stay Compliant.**



www.frcs.org.fj

1 OUR CORE FUNCTIONS

Customs acts as the primary guardian of Fiji's Borders, balancing national security with efficient trade facilitation.

BORDER SECURITY

Preventing the illegal entry of illicit substances, prohibited weapons, biohazards and other contrabands.



REVENUE PROTECTION

Collecting appropriate duties and taxes at the Border to fund essential public infrastructure and services.



TRADE FACILITATION

Utilizing modern automated systems such as ASYCUDA WORLD to ensure swift clearance for compliant Importers.



2 IMPORTING GOODS

Before you import, remember:

1 MAKE AN ACCURATE DECLARATION

Importers or licensed customs agents must submit an accurate Single Administrative Document (SAD).

2 KEEP GENUINE INVOICES AND SUPPORTING DOCUMENTS

Submissions must back up values using genuine invoices, packing list and proof of payments.

3 RETAIN REQUIRED RECORDS

Both commercial and individual importers are legally mandated to retain trade records for up to 7 years.

4 CHECK PERMIT REQUIREMENTS

Firearms require a Fiji Police License; plants/food items require Bio Security Authority of Fiji (BAF) clearance; medicines require Ministry of Health approval.

IMPORT JOURNEY



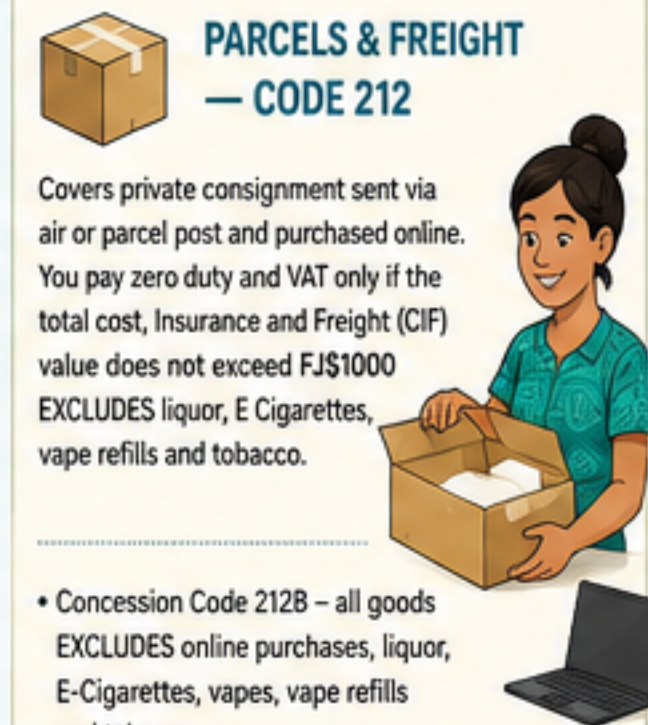
Declare it right. Get it through.

3 PERSONAL IMPORTS & CONCESSIONS

PARCELS & FREIGHT — CODE 212

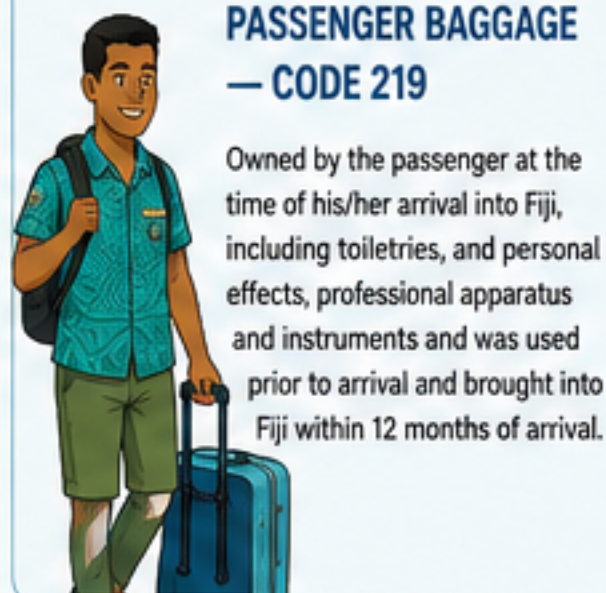
Covers private consignment sent via air or parcel post and purchased online. You pay zero duty and VAT only if the total cost, Insurance and Freight (CIF) value does not exceed FJ\$1000
EXCLUDES liquor, E Cigarettes, vape refills and tobacco.

• Concession Code 212B – all goods
EXCLUDES online purchases, liquor, E-Cigarettes, vapes, vape refills and tobacco.



PASSENGER BAGGAGE — CODE 219

Owned by the passenger at the time of his/her arrival into Fiji, including toiletries, and personal effects, professional apparatus and instruments and was used prior to arrival and brought into Fiji within 12 months of arrival.



CONCESSIONS HAVE CONDITIONS

Duty concessions are legal privileges, not automatic rights.

Goods cleared under a duty concession must be for personal consumption and cannot be sold, bartered, or used for any commercial purpose.

Abuse of concessions is a serious offence and Customs will take action.



4 STOP CONCESSION ABUSE

DON'T MISUSE CUSTOMS CONCESSIONS

Customs Compliance strictly monitors and audits shipments for compliance.

COMMERCIAL QUANTITIES DECLARED AS PERSONAL GOODS

Importing bulk or large quantities under the guise of "personal use" or "personal effects".



FREQUENT SHIPMENTS

Multiple shipments over a short period to avoid duty is a red flag.



GOODS INTENDED FOR RESALE

Importing goods for business, resale or profit is not allowed under personal concessions.



MISUSE OF DONATIONS / PERSONAL EFFECTS

Donations or personal items cannot be used as a pretext for commercial advantage.



Pretext fraud is a severe breach. Misused items will be detained, duties recovered and heavy penalties applied.



**Fiji Revenue and
Customs Service**

Protecting our borders.
Facilitating legitimate trade.
Protecting revenue.

5 COMMON CUSTOMS OFFENCES & CONSEQUENCES

Compliance protects us all. Offences carry serious legal consequences.



UNDERVALEATION

Presenting fake invoices or altering prices to evade paying the rightful duty.

Cargo seizure, duty recovery and heavy pecuniary penalties.



FALSE DECLARATION

Mis-describing cargo or misclassifying tariff codes to trick customs.

Compounding or prosecution.



SMUGGLING

Hiding items or moving cargo clandestinely past Customs controls or boundaries.

Mandatory cargo forfeiture, massive administrative fines or prosecution and imprisonment or both.



ILLICIT NARCOTICS

Trafficking controlled substances or illegal drug related equipment.

Severe criminal charges under the Illicit Drugs Control Act.

6 WHEN IN DOUBT — DECLARE

**IF YOU ARE NOT SURE,
ASK CUSTOMS BEFORE
YOU IMPORT.**

