



REQUIREMENTS FOR THE EXPORT / REIMPORT OF FUEL AND GAS IN TANKTAINERS

The Fiji Revenue and Customs Service (FRCS) wishes to remind all Shipping Agents and Licensed Customs Agents of the correct ASYCUDA World (AW) declaration registration and manifest reporting requirements for the export of fuel and gas in tanktainers from Fiji to Pacific Island countries, and for the subsequent return of empty tanktainers.

1. Customs Declaration Requirements

Prior to the departure of the vessel, the Licensed Customs Agent must lodge two (2) separate export declarations in ASYCUDA World (AW):

a. Export Declaration (EX2)

- Extended Procedure Code (EPC): 2300
- This declaration is to cover the export of the tanktainer.

b. Export Declaration (EX3)

- Extended Procedure Code (EPC): 3000 or 3071 (as applicable)
- This declaration is to cover the fuel or gas (commodity) being exported in the tanktainer.

All declarations must be supported by the relevant commercial and shipping documents before Customs processing and clearance.

2. Shipping Agent Responsibilities

The Shipping Agent shall:

- Prepare the Export Bill (Bill of Lading).
- Register the outward cargo manifest in AW.
- Ensure the details recorded on the outward manifest correspond with the Export Bill and both Export SADs.
- Arrange for a Customs Officer to verify the export cargo and confirm that the cargo and documentation presented are accurate and compliant before the vessel departs Fiji.

3. Re-importation of Empty Tanktainers

Upon the return of an empty tanktainer to Fiji following the export of fuel or gas, the following procedures shall apply:

3.1 Licensed Customs Agent Responsibilities

The Licensed Customs Agent shall:

- Lodge an Import SAD (IM6) in AW for the returning empty tanktainer.
- Ensure the IM6 declaration is accurately completed to facilitate the import clearance of the inward cargo manifest.
- Submit all supporting documentation required by Customs for processing and clearance.

3.2 Shipping Agent Responsibilities

The Shipping Agent shall:

- Register the returning empty tanktainer on the inward cargo manifest in AW.
- Arrange for a Customs Officer to physically verify the returning tanktainer.
- Ensure the tanktainer number and all relevant shipping documents correspond with the original export declarations and outward manifest records.

3.3 Customs Verification

Prior to the release of the returning tanktainer from Customs control, the attending Customs Officer shall:

- Verify the identity of the returning tanktainer by confirming the tanktainer number against the original export records.
- Confirm that the tanktainer is returning empty and that all details correspond with the export declarations, shipping documentation, and inward manifest.
- Authorize release of the tanktainer only after being satisfied that all Customs requirements have been fully met.

3.4 Compliance and Enforcement

Failure to comply with these requirements may result in delays in cargo clearance and release, requests for additional documentary evidence, or other compliance and enforcement actions under the Customs Act and any other applicable legislation.

Note

For the export of the fuel or gas commodity under the EX3 declaration, the applicable EPC should be 3000 or 3071, depending on the nature of the transaction and the applicable Customs procedure. Agents should ensure the correct EPC is selected based on the circumstances of the export.

Any queries in regard to this Notice can be directed to the following email address: CustomsRevenue@frcs.org.fj.

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CHIEF EXECUTIVE OFFICER
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