

REPUBLIC OF FIJI



**TOURIST VALUE ADDED TAX (VAT)
REFUND SCHEME**

INFORMATION BROCHURE



What is the Tourist VAT Refund Scheme?

The Tourist VAT Refund Scheme (TVRS) allows a tourist to claim a refund (subject to certain conditions) of VAT paid on goods purchased in Fiji and taken out of Fiji via **Nadi International Airport** or **Suva Wharf** as the final port of departure to a foreign destination.

The TVRS became effective on 1 February, 2010

What are the conditions of the Scheme?

To be eligible for a VAT refund under the Scheme, you must satisfy all the following:

1

Spend a minimum of \$500 (VAT Inclusive) in any of the approved licensed retailer outlets during your stay in Fiji and take the goods out of Fiji within 2 months from the date of purchase.

2

Carry the goods with you as check-in baggage or hand luggage.

3

Purchase the goods from an approved licensed retailer. You must ask the retailer for a refund form and a tax invoice(s) for goods purchased.

Who is eligible for a refund under the TVRS?

You can qualify for a refund if you satisfy the following criteria:

- a) A resident of a country other than Fiji;
- b) A holder of a foreign passport;
- c) 13 years of age or above at the date of purchase of the goods; and
- d) If employed, is employed in a country other than Fiji. Tourists that are unemployed or retirees are eligible subject to sub-paragraphs (a) to (c) above.
- e) The tourist shall **fulfill all the conditions stipulated in (a)-(d) above**

If you are a student, you must be a resident of a country other than Fiji and you must ensure that goods are purchased in the last four months before the expiry of your student visa.

Goods NOT eligible for a refund?

You cannot claim a refund on:

- **Consumed Goods** - Goods that have been partly consumed at the time the tourist leaves Fiji,
- **Commercial Goods** - Goods exported for business or commercial purpose,
- **Freight Goods** - Goods that will be exported by freight
- **Services** - Services such as accommodation in a hotel, hostel, boarding house, or similar establishment; and
- **Goods that are not presented** for inspection with the required claim form at the VAT Refund Inspection Counter.

Note: The definition of 'consumed' used in this context is to use up resources or materials eg. jewellery bought under the Scheme and worn at the time of departure are considered to have been 'partly consumed' and therefore not eligible for refund.

The Fiji Revenue & Customs Authority (FRCA) reserves the right to verify all goods. If you are unable to present your goods on request to the Customs Officer at the port of departure, your REFUND claim **WILL** be refused.

Frequently Asked Questions

Can I use the goods before departing Fiji? No.

Can I claim a refund on goods purchased by someone else? No.

Where are the Tourist VAT Refund Scheme(TVRS) Counters located?

The TVRS Counters are located at two places at the Nadi International Airport:

1. At the departure check-in counter for check-in baggage; and
2. After security checkpoint for hand luggage.

The TVRS facilities will also be made available at the Suva Wharf onboard the cruise liners before departure.

Will the TVRS counter be open for early morning and/or late evening departures?

Yes, the TVRS counter will be open for all flights departing from Nadi International Airport and all cruise vessels departing from Suva Wharf.

What if I cannot produce my goods at the TVRS Counter?

The Customs Officer at the TVRS counter needs to be satisfied that the goods are being taken out of Fiji either as checked-in baggage or hand luggage.

If you fail to produce your goods to the Customs Officer at the TVRS counter on request, your claim for refund **WILL** be refused.

What must I do to claim the VAT refund?

On the day of your departure, you must:

Present all the following items to the Customs Officer at the Tourist VAT Refund Scheme Counter:

- refund form(s) issued by the approved licensed retailer,
- original tax invoices,
- your passport; and
- the goods to be verified.

Goods taken as Check-in baggage (Nadi Airport)

Upon arrival at the Airport you are to proceed directly to the TVRS counter for the goods to be inspected.

AFTER inspection you can then Check-In. If the Customs officer is satisfied that you are eligible for a refund you **NEED** to return to the TVRS counter with your boarding pass, **AFTER** checking in. Once the boarding pass is presented to the Customs officer he/she will then give you a payment voucher.

Goods taken as Hand luggage (Nadi Airport)

You are to proceed straight to the check in desk, get checked in and receive your boarding pass. Continue on to the Departure Lounge with your goods. The Customs officer will then inspect your goods and verify all the necessary documents. Once the Customs officer endorses the refund form, you will be given a payment voucher.

The payment voucher is to be presented to the designated financial institution (ANZ Bank), located inside the Departure Lounge for processing. Your refund will be paid in cash and in Fijian currency before your departure.

Note: Please ensure that you allow enough time to complete check-in, immigration and security formalities at Nadi

International Airport and Suva Wharf. The TVRS counters at Nadi International Airport closes an hour before each flight's scheduled departure time.

Can I purchase goods from any retailer?

To qualify for a refund under the TVRS, you will need to purchase the goods from the approved retailers. The list of approved licensed retailers is available on our website at the following link: http://www.frca.org.fj/public_notices.htm.

Who are the approved retailers?

The approved retailers are those that are licensed to sell goods which are eligible for refunds under this scheme. Approved retailers will display an "Approved Licensed Retailer" logo in their shop(s).

If in doubt, please check if the retailer is licensed to sell goods which are eligible for refunds under this scheme.

What are the offences relating to this scheme?

It is an offence if a person:

- a) receives any goods from a tourist after the TVRS refund form and relevant goods have been presented to the customs officer for verification at the TVRS Counters at the Nadi International Airport or Suva Wharf;
- b) brings any goods out of the Nadi International Airport departure check-in counter or the Suva Wharf after such goods and refund form have been verified by the Customs officer at the TVRS Counter.

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

Should you have any further queries please contact the
FRCA TVRS Team on:

Ph: 672 2191 extn 103 (Nadi Airport)
324 3032/ 324 3027/ 324 3302 (Suva Office)
368 2538/ 368 2539 (Suva Wharf)

Fax: 331 5537

www.frca.org.fj

TVRS-Enquiry@frca.org.fj

Disclaimer: Please note that all the above are subject to change without notice.

Fiji Revenue & Customs Authority

