

REPUBLIC OF FIJI
TOURIST 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.

The TVRS is effective from 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 in a day 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 all of the following criterias:

- A resident of a country other than Fiji
- A holder of a foreign passport;
- 13 years of age or above at the date of purchase of the goods; and
- Employed in a country other than Fiji

If you are a student then you must ensure that goods must be 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 wholly or partly consumed in 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.

The Fiji Islands Revenue & Customs Authority (FIRCA) has the right to check all goods. If you are unable to present your goods on request, or provide evidence that FIRCA has inspected your goods at the port of departure, your REFUND claim WILL be refused.

Frequently Asked Questions

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. Before purchasing the goods you must enquire first.

Who are the approved retailers?

The approved retailers are those that are licensed to sell goods which are eligible for refunds under this Scheme.

The following are the approved retailers:

1. Bulow Investment Ltd - Store at Sofitel
2. Bulow Investment Ltd - Store at Outrigger
3. Bulow Investment Ltd - Store at Westin
4. Bulow Investment Ltd - Store at Warwick
5. Tappoo Limited - Store at Fijian
6. Tappoo Limited - Store at Sheraton
7. Tappoo Limited - Suva Store
8. Tappoo Limited - Nadi Store
9. Tappoo Limited - Sigatoka Store
10. Lords Jewellers Ltd - Suva
11. Nadi Handicraft Limited
12. Prouds - Lautoka
13. Prouds - Hilton
14. Prouds - Westin
15. Prouds - Sheraton
16. Prouds - Downtown Nadi
17. Prouds - Fijian

18. Prouds - Sigatoka
19. Prouds - Outrigger
20. Prouds - MHCC
21. Prouds - Suva Central
22. MH Premium - Savusavu
23. MH Homemaker -Sigatoka
24. MH Hypermarket - Lautoka
25. MH Homemaker - Nadi
26. Morris Hedstrom - Namaka
27. Morris Hedstrom - MHCC + Hobbies
28. Jewels (Fiji) Ltd -MHCC Suva
29. Jewels (Fiji) Ltd -Nadi
30. Jacks Retail Ltd - Port Denarau (Nadi)
31. Jacks Retail Ltd - Queens Road (Nadi)
32. Island Pharmacy Limited Nadi
33. Bob Gokals & Sons Ltd - Suva
34. Bob Gokals & Sons Ltd - Nadi
35. J. Maneklal & Sons Ltd - Lautoka
36. J. Maneklal & Sons Ltd - Suva
37. J Hunter Pearls Fiji Limited - Savusavu
38. NADS Handicraft - Nadi
39. Amarsee Bhagwanjee Ltd - Nadi
40. Anita Jewellers - Nadi
41. Raniga Jewellers - Nadi
42. Payal Jewellers - Tavua

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 (TVR) Counters located?

The TVR 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 onboard the cruise liners before departure.

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

Yes, the TVR 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 TVR Counter?

The Customs Officer at the TVR 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 TVR 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:

1. Present all the following items to the Customs Officer at the Tourist VAT Refund Counter:
 - refund form issued by the approved licensed retailer,
 - original tax invoices,
 - passport; and
 - the goods.
2. Once the Customs officer endorses the refund form, you must take the form to the designated financial institution (ANZ Bank), who will issue the refund 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.

Claims at Nadi Airport and Suva Wharf will not be processed within 30 minutes of your aircraft's/vessel's scheduled departure time.

Contact:

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Fiji Islands Revenue & Customs Authority

