



FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO. 7 OF 2010

FACILITATION OF CLEARANCE FOR SMART PHONES

Customs agents, Importers and Public at large are informed that in 2011 budget address, the acting Minister for Finance, announced the reduction of duty rate on smart phones. To reflect the announcement the Minister has used his powers provided under Section 10 of the Customs Tariff Act granting approval of reduction of Fiscal Duty rate from 32% to 5%. The intention is to allow people to have access to modern technology and enhance communication system, as smart phones are also known as pocket computers or miniature computers.

Smart phones (High End Mobile Phones) are of a type that offers more advanced computing and connectivity capabilities than normal mobile phones whereby apart from placing and receiving calls, it also has inbuilt features that is found on a personal digital assistant or a computer. In order to qualify for duty concession the smart phones must have the following features:

- a. E-mail and document editing capability capacity
- b. Document viewer (word, excel, powerpoint, PDF, etc)
- c. Calendar and Internet browser
- d. Personal Digital Assistant

It is to be noted that cell phones that do not have the above features will not qualify for duty concession, including phones which only have a WAP (Wireless Application Protocol) Browser.

In order to facilitate the clearance from Customs control, importers or cargo clearing agents are required to make an application for advice list together with supporting documents such as catalogue, literature, etc describing the features of the phone to

Tariff and Trade Section in Suva. Once the applications are verified and approved, respective ports will be advised regarding the clearance under lower rate.

Any queries on this should, in the first instance, be directed to the Manager at our ports of entry. For further clarification queries may be referred to the National Manager Revenue Collection at Revenue & Customs Service Complex, Building 2, Nasese, Suva.

A handwritten signature in purple ink, appearing to read 'Jitoko Tikolevu', with a long horizontal flourish extending to the right.

[Jitoko Tikolevu]
CHIEF EXECUTIVE OFFICER
FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY

13th December 2010