



**FIJI REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO.12 OF 2011**

**DECLARATION OF EXPORT VALUES FOR TFF AND EX-
WAREHOUSE EXPORTERS**

This circular has been issued to clear misunderstandings pertaining to declaration of export values in regards to TFF and Ex-Warehouse export entries (SADs) made by the Exporters or by their Customs House Agents.

It has been noticed that declaration of values in incorrect fields of the entry declaration is seriously affecting the organizations statistical data compilation. In order to rectify the error and pave way for improvement in relation to data compilation, it is advised, that the declaration of export values by above exporters or their Customs House Agents should be shown on the export entries (SADs) in a manner as specified below:

- A. Export values by TFF Exporters:
(SAD-TYP - EX 1) - *(sample SAD attached).*
- CMT Value - as *Statistical Value* (field 46)
 - Gross value - under *Gross Value* (field 44)
- B. Export values by Ex-Warehouse Exporters:
(SAD-TYP - EX 3) - *(sample SAD attached).*
- Import Value - as *Statistical Value* (field 46)
 - Invoice (Export) value - under *Gross Value* (field 44)

This circular supersedes any other previous instruction and any queries or clarification on the issue is to be referred to Export Officers or the Manager at port level and this is to be effective from the date of this Circular.

**[Jitoko Tikolevu]
CHIEF EXECUTIVE OFFICER**

8th November 2011

FIJI REVENUE AND CUSTOMS AUTHORITY
SINGLE ADMINISTRATIVE DOCUMENT

1 DECLARATION EX 3		A OFFICE OF EXPORT Office code : SUVA	
3 Pages 1 1	4 Lists XXXX	Suva Customs Office Manifest : Customs reference (Lodgement N°) Number : Date :	
5 Items 1	6 Tot pack. 1	7 Declarant reference number 2011 / XXXXXX	
8 Supplied To XXXXXXXXXXXXXXXXXXXX XXXXXXXX XXXXXX			
9 Person resp. for financ settl. N°:			
10 Country 1st TV	11 Trading Destin. XX	12 Country	13 C.A.P. XXXX
14 Declarant/Representative N° : XXXXXXXXXXXXXXXXXXXX		15 Country of export	15 C.E. Code a XX b XX
		16 Country of origin Singapore	17 Country of destination Tuvalu
18 Vessel/Aircraft Name and Voyage Number SOUTHERN PEARL V039		19 Ct 1	20 Delivery terms CIF XXXXXXXXXXXXXXXXXXXXXXXX
21 XXXXXXXXXXXXXXXXXXXXXXXX		22 Cur. & total amount invoic FJD 35302.93	23 Exch. rate 1.0000
25 Mode trsp. 1 at border	26 Inland mode XX of transp.	27 Period Ending (Excise) XXX	24 Nature of Transc.
29 Office of exit SUVA Suva Customs Offi		30 Location of goods	
		Bank name : Branch : XXXXXXXX File No: XXXXXXXXXXXXXXXX	

31 Packa. ges and descr. ption of goods	Marks and numbers - Containers No(s) - Number and kind Marks & n° : XXXXXXXXXXXX of packages : Nber & kind : 1 BK Bulk		32 Item 1 No	33 Commodity code 27101131 000 XXXX XXXX D168	
	Containers No(s) : XXXXXXXXXXXX		34 C.O. code a SG b XX	35 Gr. mass kg 23000.00	36 Prefer.
	- - Light oils and preparations GAS OIL		37 PROCEDURE 3071 000	38 Net mass kg 23000.00	39 Quota
			40 Summary declaration/Previous Document XXXXXXXXXXXX		
44 Add infos Doc./ produ. Certif & aut.		Licence No: 0.00 - 0.00 A.D.: EXPORT VALUE/GROSS VALUE EV \$F37286.90		41 Suppl. units 23000.00	
				42 35303.00	
				43	
				45	
				46 Statistical value 35303.00	

Type	Tax base	Rate	Amount	MP	48 Deferred payment XXXXXXXXXX	49 Identification of warehouse S37 /
Total :				0	B ACCOUNTING DETAILS	
					Mode of payment : CASH	
					Assessment Number : Date :	
					Receipt Number : Date :	
					Guarantee : Date :	
					Total fees : N.C.U.	
					Total declaration : N.C.U.	

50 Principal No	Signature :	C OFFICE OF DEPARTURE
51 Int offic. trans. + Cty		
52 Guarantee not valid for	Code	53 Office of destination (and country) /

D CONTROL BY OFFICE OF DEPARTURE Result : Seals affixed : Number : identity : Time limit (date): Signature:	Stamp :	54 Place and date Signature and name of declarant/represent.
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Version 2 CPC:

SAMPLE SAD
IMPORT / INVOICE (EXPORT) VALUE.

FIJI REVENUE AND CUSTOMS AUTHORITY
SINGLE ADMINISTRATIVE DOCUMENT

A OFFICE OF EXPORT
Office code : SUVA

2 Exporter Tin N° [REDACTED]		1 DECLARATION EX 1		Suva Customs Office Manifest : Customs reference (Lodgement N°) Number : Date :	
8 Supplied To N° : ##### ##### #####		3 Pages f 1	4 Lists XXXXX	5 Items 1	6 Tot pack. 46
14 Declarant/Representative N° [REDACTED]		9 Person resp. for financ settl. N°:		7 Declarant reference number 2011 / XXXXXXXX	
18 Vessel/Aircraft Name and Voyage Number CAPITAINE TASMAN V 137		10 Country 1st AU Destin.	11 Trading XX Country	12	13 C.A.P. XXXXX
21 XXXXXXXXXXXXXXXXXXXXXXXXXXXX		15 Country of export		15 C.E. Code a XX b XX	17 C.D. code a AU b
19 Ct 0		20 Delivery terms FOB XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		16 Country of origin Fiji Islands	
25 Mode trsp. 1 at border		26 Inland mode XX of transp.	27 Period Ending (Excise) XXX	28 Financial and banking data Bank code : XXX Terms of payment : XXX	
29 Office of exit SUVA Suva Customs Offi		30 Location of goods		Bank name : Branch : XXXXXXXX File No: XXXXXXXXXXXXXXXX	

31 Packs and description of goods Other men's or boys' garments GARMENTS	Marks and numbers - Containers No(s) - Number and kind Marks & n° : AS ADD of packages : PART FCL STC Nber & kind : 46 CT Cartons		32 Item 1 No	33 Commodity code 62104000 000 XXXX XXXX	
	Containers No(s) :		34 C.O. code a FJ b XX	35 Gr. mass kg 690.00	36 Prefer.
	40 Summary declaration/Previous Document		37 PROCEDURE 1000 000	38 Net mass kg 690.00	39 Quota XXXX
	41 Suppl. units		42	43	

44 Add info. Doc./produ. Certif & aut.	Licence No: 0.00 - 0.00 A.D.:	/	/ DQ:	EXPORT VALUE/GROSS VALUE GV F\$60504.00	
46 Statistical value 29752.00		A I Code 45			

Type	Tax base	Rate	Amount	MP	48 Deferred payment XXXXXXXXXXXX	49 Identification of warehouse /
EX	29752.00	0.000	0.00	1		
Total :			0.00	1	B ACCOUNTING DETAILS	
				Mode of payment : CASH		
				Assessment Number : Date :		
				Receipt Number : Date :		
				Guarantee : Date :		
				Total fees : N.C.U.		
				Total declaration : N.C.U.		

50 Principal	No	Signature :	C OFFICE OF DEPARTURE
51 Int offic. trans. + Cty			

52 Guarantee not valid for	Code	53 Office of destination (and country) /
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D CONTROL BY OFFICE OF DEPARTURE Result : Seals affixed : Number : identity : Time limit (date): Signature:	Stamp :	54 Place and date Signature and name of declarant/represent.
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Version 2 CPC:

SAMPLE S.A.D.
CMT / GROSS VALUE