



FIJI REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO. 16 OF 2011

LUXURY CAR LEVY

1. Further to the Fiji Revenue & Customs Authority – Customs Division measures introduced in 2012 Budget Address via Public Circular No. 14, this circular is issued to clarify some ambiguity on implementation of the Luxury Vehicle Levy (LVL).
2. The LVL will be applicable at the time of importation or at the time of clearance from bonded warehouse on all new or reconditioned vehicles of heading 8703 having engine capacity and levy as follows:
 - \$7,500 per unit – Vehicle: Exceeding 2500cc but not exceeding 3000cc-T.I. 8703.23.24, 8703.23.25, 8703.33.14, 8703.33.15;
 - \$20,000 PER UNIT – Vehicle: Exceeding 3000cc-T.I. 8703.24.40, 8703.24.50, 8703.33.24, 8703.33.25
3. The LVL will not be applicable on Liquid Petroleum Gas (LPG), Compressed Natural Gas (CNG) and Solar Vehicles.
4. Furthermore, it is advised that the levy will not be applicable on vehicles procured by persons or bodies covered under Concession Codes 201A, 201B, 203, 204, 205, 206 to Part 3 of the tariff.
5. This levy is payable prior to assessment of the entries for normal tariff rate assessment.
6. For the collection of the levy importers and Customs House Agents are requested to follow the under mentioned procedures:

• *Upon Yellow-Lane selection at registration level:*

The importer/declarant is required to fill the Assessment Payment Forms in triplicate and submit the documents together with copies of entries to the assessment officers.

Upon receipt of the Assessment Payment Forms and the entries, the assessment officers will calculate the total LVL payable, by number of units, with reference to details in (2) above on

LVL Assessment Payment Form and handover the documents to the importer/declarant for payment of the assessed amount to the cashier.

After payment a copy of the Assessment Payment Form is to be forwarded to the assessment officers for endorsement of the payment particulars in the Inspection Act and further processing of the entries (SADs).

Queries and Clarifications

Any queries on this Fiji Revenue & Customs Authority Notice 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.



[Jitoko Tikolevu]

Chief Executive Officer

FIJI REVENUE & CUSTOMS AUTHORITY

20th December 2011

LUXURY VEHICLE LEVY
ASSESSMENT PAYMENT FORM

Importer/Agent:

Date:

SAD Registration No.:

Date:

VEHICLE LEVY

<u>No. of Unit</u>	<u>Levy Rate</u>	<u>Total</u>
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VEHICLE DETAILS

<u>Make</u>	<u>Model</u>	<u>Engine No.</u>	<u>Chassis No.</u>	<u>Engine Rating</u>
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Assessment Officer
Name:

Signature:

Date:

Distribution:
Original – Cashier
Duplicate – Importer/Declarant
Triplicate – Assessment Officer