



**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY
PUBLIC CIRCULAR NO. 4 OF 2007**

VALUATION OF CINEMATOGRAPHIC FILMS ON HIRE, LOAN OR LEASE

Customs Brokers, Importers and the general public are advised that the transaction value for the cinematographic films on hire, loan or lease is the primary basis for valuation under the General Agreement on Tariffs and Trade (GATT). This is fully consistent with the Agreement which states that the Customs value (value for duty) is to be based on the lease value as specified in the contract or lease.


Since transaction values cannot be ascertained for cinematographic films on hire at the time of importation, the following standard valuations are to be used:

English (and others) films	-	F\$15,000
Hindi films	-	F\$20,000

Cinematographic films imported under normal circumstances will be assessed on the transaction value under Article 1 of the GATT Valuation Agreement.

Any queries on the above are to be referred to the Manager Revenue Collection, Customs House, Rodwell Road, Suva on telephone number 3302322 ext 3218 or fax number 3305138 or to the Officer-in-Charge at a port of entry.

This Circular supersedes Public Notice No. 12 of 2001.



Tevita Banuve
Chief Executive Officer
FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY

1 March 2007