



## **PUBLIC NOTICE**

### **IMPORTATION OF FISH AND FISH SUPPLIED TO PAFCO**

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The Fiji Revenue & Customs Service wishes to notify all Importers, Exporters, General Public and relevant stakeholders that the following rules and conditions shall be applicable in the above matter and determining the following:

#### **1. RULES FOR DETERMINATION OF THE ORIGIN OF FISH**

- i. To determine the origin of a product, internationally accepted criterion is – “where a product was produced, substantially transformed or wholly obtained”.
- ii. Any goods produced, substantially transformed or wholly obtained in a given country shall be taken as originating good of that country.
- iii. In respect of fish - fresh, chilled and frozen, any vessel engaged in commercial fishing or exploitation of marine product (on high seas) registered with Fijian Regulatory Authority and flying Fiji flag, the origin of the fish shall be taken to be originating from Fiji that is according to the flag state of the vessel.
- iv. With respect to fishing vessels which sails under the flags of two or more states may not claim any of the nationalities and is considered to be a vessel without nationality and thus the same applies to goods these vessels are carrying.
- v. Therefore, products obtained by Fiji registered vessels and flying the Fiji flag, irrespective of whether fishing in or outside Fiji’s Economic Exclusive Zone, are classified as Fiji originating products and will not be treated as an import into Fiji.

- vi. All vessels, irrespective of the country of registration, if fishing outside Fiji waters, will still be categorized as foreign vessels which would have sailed to or from a foreign port will require proper Fiji customs clearance. The classification of all fish from such vessels will be determined on the catch certificate issued by the Ministry of Fisheries and the same certificate will be used to manifest the fish laden on vessel. A copy of this certificate must be produced for Customs entry processing and official records.
- vii. This circular is intended to bring clarity and consistency in application of the rules of origin for fish caught outside Fiji's Economic Exclusive Zone by Fiji registered vessels and shall be effective from the date of this Circular.

## **2. FISH LEVY**

- i. The Fish levy of \$450 per tonne will be applicable on any trans-shipment from any vessel other than motherships/mother vessels.

## **3. IMPORTATION OF BULK FISH**

- i. Importers and fish processors importing bulk fish through fishing vessels shall be using the provisional figures provided by the fisheries department to register manifest and customs entry model FS-5 in advance before the arrival of the vessel into Fiji.
- ii. The manifest and customs entry [FS-5] shall be corrected ("perfected") after the catch certificate is issued by the Fisheries Department confirming the weight and origin. The FS-5 entry shall be used as a reference to clear the import system stock inventory through EX 3 for export and IM 4 for local sales.

## **4. IMPORTED FISH SOLD TO FONG CHUN FORMOSA [FCF] FISHERY CO. LTD AND SUPPLIED TO PAFCO**

- i. All imported fish **sold to FCF Fishery Co. Ltd and supplied to PAFCO** shall be treated similar to an export and is **zero-rated** for VAT. Customs entry model FS-5 will be required to be furnished by the importer. Thereafter transfer of ownership shall be made to PAFCO by the importer using IM7 model declaration. This model declaration number shall be used for export income deduction purpose.

- ii. PAFCO shall be responsible and accountable for managing the stock in the system through export and local sales.

**5. LOCAL CATCH SOLD TO FONG CHUN FORMOSA [FCF] FISHERY CO. LTD AND SUPPLIED TO PAFCO**

- i. All local fish **sold to Fong Chun Formosa [FCF] Fishery Co. Ltd and supplied to PAFCO** for processing shall also be treated similarly as an export. Suppliers are now advised that they shall generate and keep proper sales record on these transactions and this shall be used to claim export income deduction. This sale shall be **zero-rated** for VAT purposes.

**6. IMPORTED AND LOCAL FISH SOLD DIRECTLY TO PAFCO**

- i. All fish sold directly to PAFCO will be zero-rated for VAT purposes.
- ii. All imported fish shall be entered on IM 4 and “perfected” (stock write-off) via FS-5.
- iii. PAFCO will be liable and responsible for accounting of relevant output VAT for local disposal.

For ease of reference, find attached, the **ASYCUDA World Fish Process Guide**.

For any further queries or clarifications, please do not hesitate to contact our Port Managers or Manager Tariff & Trade – Mrs. Shelini Kumar on email: [skumar003@frcs.org.fj](mailto:skumar003@frcs.org.fj)



**[Visvanath Das]**  
**CHIEF EXECUTIVE OFFICER**

1<sup>st</sup> November, 2017

## Fish Process Guide.

### Step 01 – Creation of FS 5 by Hangton

- a. Item 1 for PAFCO
- b. Item 2 for others

1. Preparation of FS 5 Model of Declaration by Hangton using Extended Procedure 5100. Code PAF to relieve ID, IEX and VAT and Agreement to be linked to PAFCO TIN.

2. Code will ask for PAFCO's TIN to be entered in Box 44

3. PAF code to calculate VAT free for item 1.

8 Consignee TIN 501271703 HANGTON PACIFIC COMPANY LTD LOT 9, ROKOBILI SUBDIVISION WALUBAY C/A G LAL & CO PO BOX 855		9 Financial TIN		
14 Declarant TIN 501190707 INTERNATIONAL FREIGHT AND CLEARANCE SERVICES LTD 71 SUVA STREET..TOORAK		15 Country of export China		
18 Identity and nationality of means of transport at arrival LU RONG YUAN YU 768 02.10.1		19 Ctr. ..		
21 Identity and nationality of active means of transport crossing the border		22 Currency & total amount invoiced USD 13,250.00		
25 Mode transport 1 Inland mode Transport		27 Place of discharge		
29 Office of entry SUVA Suva Customs Office		30 Location of goods SUVA WHARF		
31 Packages and description of goods Marks and numbers - Containers No(s) - Number and kind N/M		32 Item No. 1		
33 Commodity code 03034200		34 Cty. orig. Code ZZ		
35 Gross mass (kg) 2,400		36 Prefer.		
37 PROCEDURE 5100 PAF		38 Net mass (kg) 2,400.00		
39 Quota		40 Bill of Lading / Airway Bill 1		
41 Supplementary units		42 Item Price 6,360.00		
43 V.M. code		44 A.I. Code 500060704		
45 Adjustment 1.000		46 Statistical value 13,163.93		
47 Calculation of taxes		48 Deferred payment		
49 Identification of warehouse 30		B ACCOUNTING DETAILS		
Type Tax base Rate Amount MP		Mode of payment CASH		
ID	13,164.00	0.000	0.00	1
IEX	13,164.00	0.000	0.00	1
VAT	15,139.00	0.000	0.00	1

4. Item 2 will have the record of the other supply.

Detailed Declaration - New [2017]

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Fiji Revenue & Customs Authority

31 Packages and description of goods	Marks and numbers - Containers No(s) - Number and kind Marks & no N/M Nbr & Kind 0 BK Bulk Chassis No. Fuel Type -- Bigeye tunas (Thunnus obesus) BIGEYE TUNAS	32 Item No. 2	33 Commodity code 03034400 00	34 Cty. orig. Code 22	35 Gross mass (kg) 2,600	36 Prefer.
37 PROCEDURE	38 Net mass (kg) 2,600.00	39 Quota 6890	40 Bill of Lading / Airway Bill 1	41 Supplementary units	42 Item Price 6,890.00	43 V.M. code
44 Add. info Documents Produced Certificates and authorisations	Licence No 0.00+0.00+0.00+0.00-0 A.D.	D.Val D.Qty	A.I. Code	45 Adjustment 1.000	46 Statistical value 14,260.92	

7 Calculation of taxes	Type	Tax base	Rate	Amount	MP
	ID	14,261.00	0.000	0.00	1
	IEX	14,261.00	0.000	0.00	1
	VAT	14,261.00	9.000	1,283.49	1
				1,283.49	1

5. Normal Process of FS5, i.e. Assess, Payment of Duty or processing fees and printing of release order.

## Step 02. – Writing off – FS5 for PFCO

1. Hangton creates an IM 7 7151 to write-off the FS 5 item 1 using PAFCO bond code (V001)

8 Consignee TIN 501271703 HANGTON PACIFIC COMPANY LTD LOT 9, ROKOBILI SUBDIVISION WALUBAY C/- G LAL & CO PO BOX 856				9 Financial TIN			
14 Declarant TIN 501190707 INTERNATIONAL FREIGHT AND CLEARANCE SERVICES LTD 71 SUVA STREET, TOORAK		15 Country of export China		12 Value details 0.00		13 C.A.P.	
16 Identify and nationality of means of transport at arrival LD RONG YUAN YU 768 02.10.1				17 Country of origin China		17 Country of destination China	
21 Identify and nationality of active means of transport crossing the border				22 Currency & total amount invoiced FJD 13,163.93		23 Exch. rate 1.0000	
25 Mode transport 1 at border		26 Inland mode Transport		27 Place of discharge SUVA Suva Customs Office		28 Financial and banking data Bank Code	
29 Office of entry SUVA Suva Customs Office				30 Location of goods SUVA WHARF			
31 Packages and description of goods Marks and numbers - Containers No(s) - Number and kind N/M 1 BK Bulk Yellowfin tunas (Thunnus albacares) YELLOWFIN TUNAS				32 Item 1 No.		33 Commodity code 03034200 00	
44 Add. info Documents Produced Certificates and authorization A.D. 500060704				34 Cty. orig. Code CN		35 Gross mass (kg) 2,400.00	
47 Calculation of				37 PROCEDURE 7151 PAF		38 Net mass (kg) 2,400.00	
Type Tax base Rate Amount MP				40 Bill of Lading / Airway Bill S/L 1		41 Supplementary units	
48 Deferred payment				42 Item Price 6,360.00		43 V.M. code 1.000	
				45 Adjustment A.I. Code		46 Statistical value 13,163.93	
				47bis Write-off units		48 Identification of warehouse V001	
						30	

## Step 03 – Change Ownership

2. Levuka Officer does the change ownership of the IM 7 7151 from Hangton TIN to PAFCO.

### Change Goods Ownership

**Parameters**

**Current Owner**  
501271703 HANGTON PACIFIC COMPANY LTD

**Warehouse Code**  
V001

Commodity Code	Spec.	UOM	Cty of origin	Quantity

**Selected Product**

**Changes**

**New Owner**  
500060704 PACIFIC FISHING CO LTD TFF 088

**Discharge** 24,000.00      **Delay** 30

- Once the Change of Ownership done then PAFCO can generate either EX 3 3071 for Export and IM 4 4071 for any local disposal.

2 Exporter TIN 500060704 PACIFIC FISHING CO LTD TFF 088 PACIFIC FISHING COMPANY LTD P O BOX 1359		EX 3	Levuka Customs Office Customs Reference	
8 Consignee TIN BUMBLE BEE CALIFORNIA USA		3 Forms 1 1	4 Load List Manifest	
14 Declarant TIN 500060704 PACIFIC FISHING CO LTD TFF 088 P.O. BOX 41 LEVUKA		5 Items 1	6 Nbr packages 1	
18 Identity and nationality of means of transport at departure LU RONG YUAN YU 768 02.10.1		19 Ctr. ...	20 Delivery terms CIF	
21 Identity and nationality of active means of transport crossing the border		22 Currency & total amount invoiced FJD 13,163.93		23 Exch. rate 1.0000
25 Mode transport 1 at border		26 Inland mode Transport	27 Place of loading	
29 Office of exit LVKA Levuka Customs Office		30 Location of goods LVKA, PAFCO		28 Financial and banking data Bank Code ANZ Terms of payment 01 Telegraphic Transfer Australia New-Zealand Bank SAMABULA
31 Packages and description of goods Nbr & Kind 1 BK Bulk	32 Item No. 1		33 Commodity code 03034200 00	
	34 Cty. orig. Code 22		35 Gross mass (kg) 2,400.00	
37 PROCEDURE 3071 000		38 Net mass (kg) 2,400.00		39 Quota
40 Bill of Lading / Airway Bill YELLOWFIN TUNAS		41 Supplementary units		42 Item Price 12,402.92

S.A.D. Val. Note Asmt. Notice Info. Page Att. Doc. Scan. Doc. ASW Scan. Doc. Previous document

- Normal Process of FS5, i.e. Assess, Payment of Duty or processing fees and printing of release order.

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