

PUBLIC NOTICE

IMPORTATION OF FISH AND FISH SUPPLIED TO PAFCO

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

[Visvanath Das]

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CHIEF EXECUTIVE OFFICER

1st November, 2017

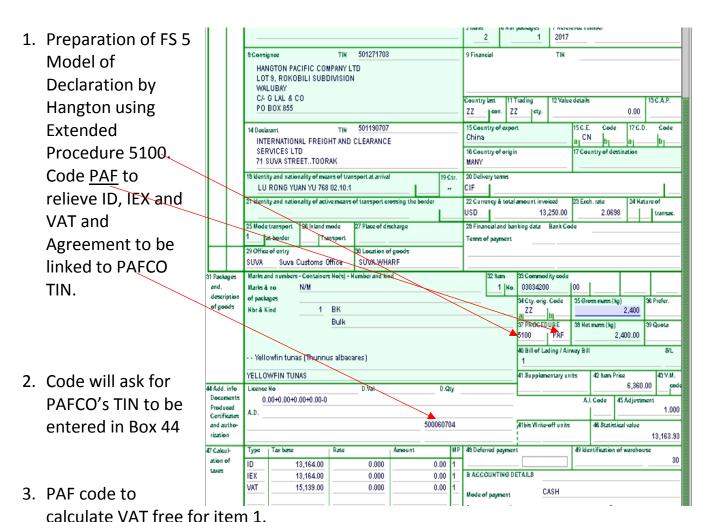




Fish Process Guide.

Step 01 – Creation of FS 5 by Hangton

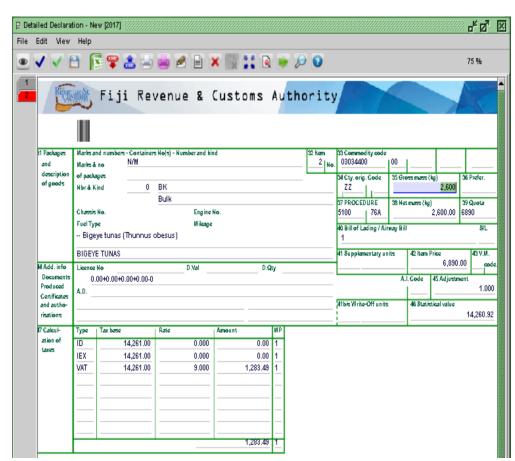
- a. Item 1 for PAFCO
- b. Item 2 for others







Item 2 will have the record of the other supply.



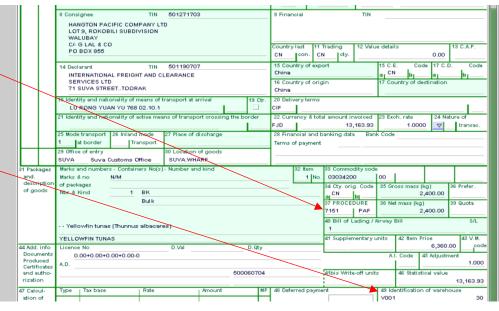
5. Normal Process of FS5, i.e. Assess, Payment of Duty or processing fees and printing of release order.





Step 02. - Writing off - FS5 for PFCO

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



Step 03 - Change Ownership

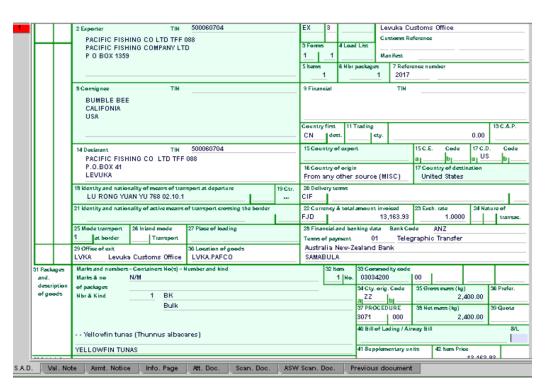
 Levuka Officer does the change ownership of the IM 7 7151 from Hangton TIN to PAFCO.







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



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

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