

# Fiji Fisheries Sector Investment Guide

August 2017 – July 2018





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Interested parties or Investors may wish to first visit the **Ministry of Fisheries** to seek advice on the potential areas for investment in the sector, prior to registering their interest and obtaining a Foreign Investment Registration Certificate (FIRC) from Investment Fiji.

They will however **need to follow the formal approval procedures** in first registering their business venture and acquire licenses/approvals from the respective local authorities (town/city councils), licensing authority or agency.

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## POTENTIAL INVESTMENT OPPORTUNITIES IN FISHERIES

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The fisheries industry is the third largest natural resource based sector in the Fijian economy, contributing around 1.8 percent to GDP and 7.0 percent of Fiji's total export earnings. The government policy towards the fisheries sector has largely been focused on encouraging private sector investment, providing regulatory and resource-management functions and adherence to regional and international commitments.

These functions lead to government intervention in the development of trade standards and guidelines, product research and development, tax incentives to encourage investment and value addition and helping to diversify export markets.

The sector is classified into three main areas namely the Offshore Fisheries, Inshore Fisheries and Aquaculture.

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### OFFSHORE FISHERY

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The main commercial tuna species include bigeye and yellowfin. These are high value commodities that are largely destined for the Japanese and USA market in the form of fresh and chilled tuna (sashimi market) and loin fillets. Frozen albacore are generally sold to local canneries or exported to PagoPago, American Samoa. Other important trade partners include China, Thailand, New Zealand, Canada and Korea. Potential investment opportunities in offshore fishery are:

- i. Deep water snapper
- ii. Tuna species - Bigeye, Yellowfin, Albacore, Skipjack
- iii. Tuna – like species - Swordfish, Blue Marlin, Striped Marlin, Mahimahi and Wahoo. Spanish mackerel (Walu), Barracuda (Ogo), Rainbow runner (Drodrolagi), Kajoo (Japanese tuna). Dog-tooth tuna, Orange raffii
- iv. Deep-water squid (Diamondback)
- v. Deep-water shrimp (Krills).

## HOW TO GET A TUNA LONG LINE FISHING LICENSE

Applications for tuna long line licenses must be made in the form of a proposal accompanied by the relevant documents.

### A. Company Documentation

- i. Proof of nationality of shareholders or applicant in case of individuals;
- ii. Company registration documents;
- iii. Notarized statements of shareholders with evidence of any Indigenous Fijian ownership by producing registration from Native Land and Fisheries Commission (Vola ni Kawabula);
- iv. Comprehensive Business plan – outlining the first year of operation on monthly basis and second and third year on monthly basis;
- v. Investment Fiji’s FIRC in cases of foreign shareholding interests
- vi. Details of all onshore investments;
- vii. Conduct of past fishing operations;
- viii. Clearance of company taxation from Fiji Revenue and Customs Authority (FRCA);
- ix. Valid FRCA Tax Compliance Certificate;
- x. FRCA TIN Letter;
- xi. Vessel Registration Certificate;
- xii. Valid MSAF Survey Certificate;
- xiii. Work permit for foreign crew;
- xiv. Valid Insurance cover for crew;
- xv. Passport bio-data page of:
  - a. Owners & Shareholders
  - b. Vessel master; and
  - c. Company Director

### B. Vessel Documentation

Types of Tuna Long-Line Fishing Vessel

Domestic Fishing Fleet	Fiji Based and Fiji Licensed or Fiji Based and Non-Licensed
Foreign Fishing Fleet	Fiji Based and Fiji Licensed (Charter) or Fiji Based and Non-Fiji Licensed
Distant Water Fishing Fleet	Foreign Based and Foreign Licensed

**Tuna Long-Line Fishing Vessel License Requirements:**

- i. Customs clearance of vessel and evidence of payment of VAT on new entries only Registration Certificate from Flag State;
- ii. Valid Safety Certificate from either Flag State or Maritime Safety Authority of Fiji (MSAF);
- iii. Valid good standing certificate with Forum Fisheries Agency (FFA) if foreign;
- iv. Installed type-approved Mobile Transceiver Unit with Valid registration certificate from FFA;
- v. Notarized statement of vessel of ownership;
- vi. Evidence of gear type on board and be compatible with application;
- vii. Recent full length colored photograph of vessel clearly showing vessel name and radio call sign;
- viii. Complete application form.

**Conditions applying to chartered vessels licenses by Fiji**

- i. All vessels are to be chartered only by a Bare Boat or Demise Charter;
- ii. A true copy of the charter party is to be submitted with the license application. No alternation to the Charter Party within the tenure of the license is permitted without the approval of the Licensing Committee;
- iii. The Charter Party submitted to the Licensing Committee will be superior to any other charter or contracting agreements concerning the said vessel between the contracting parties;
- iv. All funds generated by the vessel shall be remitted to Fiji through the Fijian banking system;
- v. The charterer is to channel 100% of fish proceeds to the charterer's account through the Fiji banking system, and not have funds diverted to other accounts. The charterer is to ensure that all payments made offshore are done through the Fiji account of the charterer;
- vi. The crews employed on the vessel will be subject to FNPF, PAYE, or withholding taxes from time to time in place;
- vii. Training levies as required under NTPC, shall be paid by the charterer. The vessel shall remain in survey and mannered as required by the flag state so however it will be subject to port state control inspection by MSAF regardless of the size of the vessel;
- viii. The charterer must comply will all applicable laws governing his operation in Fiji including Fiji Immigration Service and the Ministry of Labor;
- ix. A commitment from charter operations not to interfere with or harass other fishing vessels and their operations.

## HOW TO GET A DEEP WATER SNAPPER LICENSE

- i. Application letter clearly indicating that they want to fish for snapper;
- ii. Proof of fishing vessels and Survey Certificate from MSAF;
- iii. Master's Certificate from MSAF;
- iv. Company registration which must be 100% local.
- v. Further facilitation for licence will be sought from the Offshore Fisheries Division's Licensing Unit

## INSHORE FISHERY

Fiji's inshore fisheries resources involve small scale commercial reef fisheries targeting the domestic markets and the export of inshore resources such as aquarium products and beche-de-mer. The inshore fishery makes a significant contribution to the local Fijian economy in terms of domestic food supplies and income generation. Subsistence fisheries account for over 30% of fisheries sector output. Potential investment opportunities in inshore fishery are:

- i. BDM
- ii. Live rock
- iii. Corals (soft & hard corals)
- iv. Live Reef-Food Fish
- v. Reef Fish
- vi. Precious corals ( black, pink, red, white)

### How to get an Inshore Fisheries Fishing License

#### A. License to Fish

- i. Consent letter from Head of the Customary Fishing Right Area (I-Qoliqoli). The consent must clearly specify the fishing method he approves e.g. Hand lining, Net fishing, Diving, Collection of BDM and Collection of Coral;
- ii. Consent letter to be verified and supported by the Provincial Office;
- iii. Divisional Commissioners must issue Fishing Permits. Permit must clearly state the type of fishing that has been approved to be undertaken (Commissioner's Office authorizes fishing for the purpose of selling);
- iv. Fisheries Department will deal with relevant Divisional Officers for the issuance of Fishing License/Permit.

#### *To Sell Fish*

- Obtain authorization from the Divisional Officer's Office.
- Important to buy fish from a Licensed Fisherman.

*Fishing for Subsistence use/ Personal consumption – Applicants other than a native fishing rights owner*

- Obtain a permit from the Commissioner's Office.

*Fishing License Cost*

- Captain - \$5.28
- Per crew - \$1.32
- Boat with Engine - \$5.28
- Skiff/Boat with oars - \$1.32

*Fishing within Rivers*

- Need to obtain a Fishing License.

**B. Beche-de-mer**

The use of Underwater Breathing Apparatus (UBA) for diving is banned and therefore illegal. Procedure to be followed is the same as i-iii above but there is no fee charged for the license.

**C. Crustaceans**

Procedure to be followed is the same as i-iii above but there is no fee charged for the license.

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## AQUACULTURE

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Aquaculture is seen as a natural progression to ensuring a sustainable supply of marine resources particularly fish protein. Due to increasing population and pressure on fish stock, the ministry continues to invest in Aquaculture as it is the way forward to ensuring food security, improved livelihoods and increasing import substitutions. Potential investment opportunities in Aquaculture commodities include:

- i. Asian Carp, Ornamental Fish
- ii. Giant clams
- iii. Milkfish
- iv. Pearl Oyster
- v. Prawns
- vi. Sea Cucumber
- vii. Sea grapes
- viii. Seaweed
- ix. Shrimp
- x. Tilapia
- xi. Groupers (Kawakawa) & Coral trout (Donu)
- xii. Snappers (Mangrove Jack)
- xiii. Mulletts (Grey & blue mullet).
- xiv. Rabbitfish (Nuqa)
- xv. Eels (Glass eels, elvers, silver (adult) eels)
- xvi. Mahimahi (Dolphin fish).

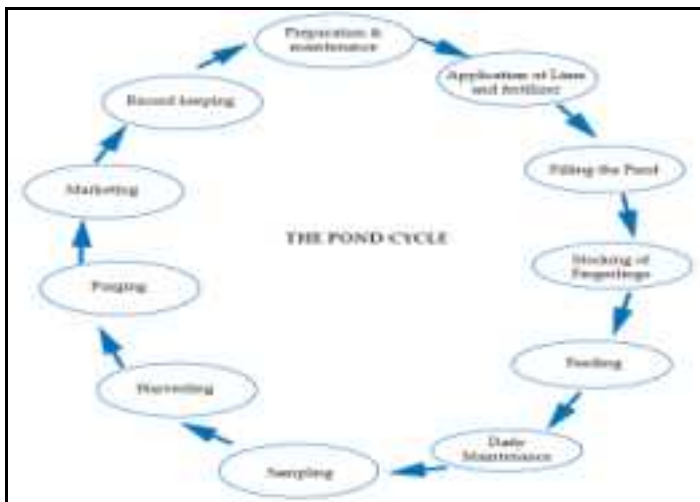


## FARM MANAGEMENT – TILAPIA & FRESHWATER PRAWNS

Tilapia and Freshwater prawns are 2 major Aquaculture commodities that can easily be farmed in Fiji. Below is some basic information to assist any individual in setting up a Tilapia or Freshwater Prawn farm. Detailed information/guidelines can be obtained from our various Fisheries Offices.

### A. Farming Tilapia

- i. Tilapias are hardy fish and can be grown in harsh environments. However, for successful farming, it is necessary to ensure that the site can provide an environment where the water quality factors can be maintained in the range known to be good for tilapia. The important factors to be checked are *water temperature*, *dissolved oxygen*, *acidity (pH)* and *salinity*.
- ii. The main factors that affect the profit and cost of Tilapia farming are: Size and quality of fingerlings at stocking, stocking density of fish in the pond, Time of stocking, Length of culture period, Size of fish at harvest, Fertilization and Feed and feeding methods.
- iii. To have a good yield of fish, the farmer must know about the steps that need to be taken through each pond cycle and the interactions among them.



Source: Farm Management Manual, 2014

iv. Marketing Opportunities

It is important to determine the opportunities for selling the tilapia and to plan the production activities to suit the market. In some cases, partial harvesting or harvesting only one pond at a time may suit the local market situation. On the other hand, where fish have to be shipped out to a distant market, it is better to plan to be able to harvest and market large quantities at one time.

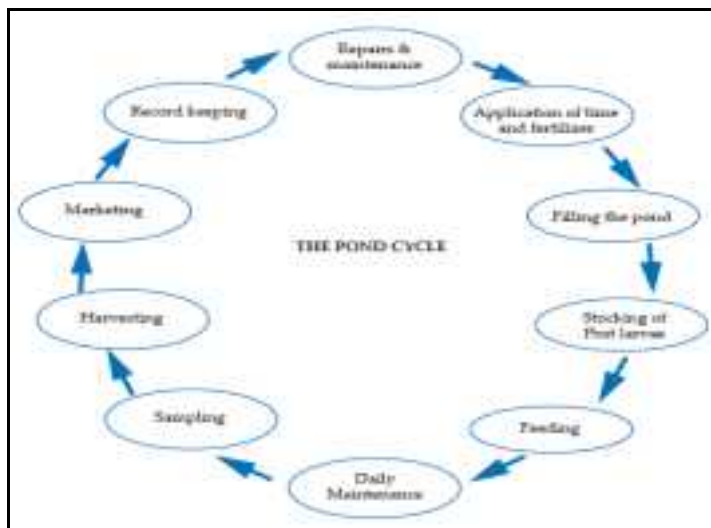
Tilapia can be sold in several ways:

- a) As live fish in tanks: tanks and accessories are needed for sale in the marketplace;
- b) Whole and fresh, sold soon after harvesting and sold by weight;
- c) Whole and fresh, sold soon after harvesting and sold by the bundle;
- d) Whole and frozen (gutted before freezing);
- e) Whole and on ice;
- f) Smoked and
- g) Fried or cooked in the local custom.

The Department of Fisheries can be contacted to assist farmers in site selection, water & soil testing and other forms of technical assistances to setup their Tilapia farms.

## **B. Farming Freshwater Prawns**

- i. Selection of a good suitable site is essential for successful prawn farming. In comparison with Tilapia, prawns are less tolerant to poor pond conditions. It is therefore essential that intending farmers and growers needs to consult a qualified adviser from the Government or a recognized and appropriate agency for sound advice and guidance on any proposal to develop a prawn farm.
- ii. Main factors to consider when setting up a freshwater prawn farm:
  - Site selection;
  - Topography of the site;
  - Climate (rainfall, temperature, sunlight, wind exposure);
  - Soil type;
  - Water supply & distribution;
  - Pond size, structure & depth;
  - Other factor such as natural hazards, source of prawn PL, cost of supplies and equipment etc
- iii. To get good yields, the farmer must carry out each step highlighted in the pond cycle



Source: Farm Management Manual, 2014

#### iv. Marketing Opportunities

For marketing, prawns can be graded according to size, packed in 1kg or 2kg plastic bags, kept on ice and transported to market. They can also be sold to wholesalers. There is usually higher demand for larger prawns (in Fiji, 20–30g, or around 30–40 prawns/kg) and they fetch almost twice as much as smaller prawns. However, there is still good demand for smaller prawns (10–15g or around 60–100 prawns/kg).

To get the best prices, timing of the harvest and preparation and presentation of the prawns are all important:

- Plan a harvest before special holidays such as Christmas when there may be high demand for prawns;
- The prawns should look and smell very clean and fresh;
- Ensure that prawns are kept on ice while they are being transported and awaiting sale;
- If the prawns are being sold at the farm, advertise the place and date of the sale in advance along with prices per kilogram. Put up signs to direct people to the place of sale;
- As well as being sold fresh, prawns can be cooked and sold at the market or at fairs as take-away food.

The Department of Fisheries can be contacted to assist farmers in site selection, water & soil testing and other forms of technical assistances to setup their Freshwater prawn farm.

**Note:**

Individuals or businesses interested in venturing into Tilapia & Freshwater prawn farming or any fisheries related businesses **must** visit a Fisheries Office closest to them for more information and advice. Our Divisional Fisheries offices are setup in the following locations around the country:

- Fisheries Office (Eastern Division) – Lami (Ph: 336 1122);
- Fisheries Office (Northern Division) – Labasa (Ph: 881 2833);
- Fisheries Office (Western Division) – Lautoka (Ph: 666 5899);
- Fisheries Office (Central Division) – Nausori (Ph: 347 7617) and
- Headquarters – Level G & 1 Takayawa Building, Toorak Rd, Suva (Ph: 3301 611).

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## FOREIGN INVESTMENT CHECKLIST

*(Administered by Investment Fiji)*

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### Business Venture in Fishing and/or Fisheries industry

- Investment condition requires that the Investor must have at least 30% equity held by Fiji Citizen(s) and the foreign investor must have at least \$500,000 in owner's contribution or paid-up capital for companies in the form of cash from the operational date, to be fully brought into Fiji within the implementation period.
- Investment Approval process include:
  - \* Register with Registrar of Companies;
  - \* Registration with Investment Fiji office via submission of a completed Application Form;
  - \* Obtain Work permit from Department of Immigration;
  - \* Register with Reserve Bank of Fiji;
  - \* Register with Fiji Revenue and Customs Authority (FRCA)
    - VAT, TAX, TIN etc;
  - \* Obtain Business License from Local Authority;
  - \* Registration of employee and employer – superannuation with FNPF;
  - \* Register with Fisheries Department;
- Commercial Fishing Venture
  - a) Fishing License application requirements:
    - Any application for any fishing license must be made only after the fishing vessel is in the country.

- b) Two (2) Categories of Fishing License:
1. Offshore
    - a. Tuna license – max. of 60 license per year [Schedule 6A & 6B];
    - b. Deep water snapper [Schedule 6A & 6B];
    - c. Sport or Recreational license [Schedule 6C];
    - d. Exploratory license [Schedule 6D];
    - e. Scientific license [Schedule 6E] and
    - f. License to fish beyond Fiji’s fisheries waters - High seas [Schedule 6F].
  2. Inshore
    - a. Fishing of Fish
    - b. BDM
    - c. Aquarium products (Artisanal)

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## HOW TO GET A FISHERIES COMMODITY EXPORT PERMIT

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All Fisheries Food Products to be certified by the Competent Authority (CA). Export permits are required for every consignment 48 hours prior to shipment.

### **Tuna Export to the European Union (EU) Market**

Compliance to EU Fish Export Standards requires vessels, crew, processing plants and storage facilities certified by the Competent Authority. Fish exported need to be accompanied by Catch Certificates confirming that the fish caught by Fiji fishing vessels are not IUU caught.

### **Tuna Export to International Markets**

For major markets such as the US, Japan, Australia, Canada, EU markets, NZ, China, Taiwan and Thailand, the exporter is required to adopt and implement the following food safety systems:

- i. HACCP (Hazard Analysis Critical Control Point) System
- ii. Standard Sanitation Operating Procedures (SSOP)
- iii. Good Manufacturing Practices Plan (GMPP)
- iv. Marine Stewardship Council (MSC)

## OTHER FISHERIES COMMODITIES:

1. **Application in writing to the Director of Fisheries.**
2. **The application should provide the following information:**
  - i. Company details;
  - ii. Product details (species, farmed or wild-caught for aquaculture species, final product and storage form);
  - iii. Consignment size;
  - iv. Frequency of export;
  - v. Details of harvest areas and suppliers;
  - vi. Market designation/destination;
  - vii. Contract agreements between exporter and processor and /or supplier etc;
  - viii. If a new applicant/business venture, a Business Plan is required.
3. **For each consignment, export permit application should include the following information:**
  - i. Consignment size;
  - ii. Market designation/destination;
  - iii. Company TIN number;
  - iv. Date of export;
  - v. HACCP Certificate;
  - vi. Satisfy the importing countries requirements.

For import countries that require a Health Certificate to accompany the export consignment and permit, this can be acquired from the office of the Central Board of Health. In this instance, the export permit is issued upon receipt of the Health Certificate.

## HOW TO GET A FISHERIES COMMODITY IMPORT PERMIT

- i. Application in writing to the Permanent Secretary for Fisheries and Forests
- ii. Applicants should provide the following information:
  - Filled in application form (Schedule 6G)
  - Filled in application form for inclusion on the record of fish exporters and importers (Schedule 6S)
  - Company Registration;
  - Color scanned passport of (Owner, Shareholder(s), Agent, Manager);
  - FRCA registration certificate;
  - FRCA VAT clearance letter;
  - HACCP certified/ Health Certificate from the Competent Authority of country of

- origin;
  - Shareholding structure;
  - Copy of approval letter from the Fisheries Project Appraisal Committee;
  - Business license to operate;
  - Information report of inspection;
  - Name/details of commodity.
- iii. Comply with Importing Standard Regulation for each commodity.

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## HOW TO GET A CITES PERMIT

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Convention on International Trade in Endangered Species [CITES] products are administered under the Endangered and Species Act 2002. CITES Fisheries Products Export Permit are based on quota system

- i. For those intending to be involved in harvesting species listed under CITES (as stipulated under the Endangered Species Act 2002), the proponents will first need to enquire a CITES permit from the Department of Environment prior to applying for a license or permit to export from the Department of Fisheries.
- ii. Application for Fisheries Export Permit for products listed under CITES require:
  - CITES certificate/permit;
  - List of Species, Shipment date, Company details;
  - Product details (species, farmed or wild-caught for aquaculture species, final product and storage form);
  - Consignment size;
  - Frequency of export;
  - Details of harvest areas and suppliers;
  - Market designation/destination.

**Commodities listed under [CITES]**

<b>Live Rock, Hard Corals, Giant Clams</b>	<p><i>Apply: List of Species, shipment date and quantity</i></p> <p><b>Fisheries: Checks list of species under CITES and then deducts it from annual quota which is set by the Research Section and submitted to the Management Authority and the Scientific Council for submission to the CITES secretariat.</b></p> <p><b>Fisheries then issue CITES permit and a Fisheries Export permit</b></p>
<b>Other Aquarium Species not listed under CITES, ornamental fish, soft corals, invertebrates</b>	<p>Companies send in their application and then fisheries issue Fisheries Export Permit.</p> <p>‘All fisheries commodities requires a Fisheries Export Permit’</p>
<b>Turtles, Humphead Wrasse</b>	<p>Permits are only issued for Scientific and Educational Purposes</p> <p>Permits are only issued through an exemption letter from PS Fisheries and Forests</p> <p>Upon exemption, Fisheries then issue CITES permit and Fisheries Export permit.</p>
<b>Other species Trochus</b>	<p>Permits are only issued for Scientific and Educational Purposes</p> <p>Permits are only issued through an exemption letter from PS Fisheries and Forests</p> <p>Upon exemption, Fisheries export permit is then issued to accompany shipments.</p>
<b>Triton, Giant Helmet</b>	<p>Totally banned for taking, selling or offer or expose for sale, or export.</p>
<b>BDM, Trochus</b>	<p>Companies send in their application - consignment size</p> <p>Compliance officer is accompanied by Enforcement officers visit companies to inspect if species are of the correct exporting size and weight before submitting a filled form of inspection to FA and FO Licensing for the issuing of Fisheries Export permit</p>



## FISHERIES SECTOR INCENTIVES

It is critical to note that these incentives are ascertained from the Budget Announcement of the state hence some of these facilities are subject to change accordingly.

Incentives outlined in this information guide fall under two main legislations;

- i. Income Tax Act 2015
- ii. Customs Tariff Act 1986

and thereafter are being administered by the Ministry of Economy and the Fiji Revenue & Customs Authority (FRCA).

Unless indicated in the guide, applications are to be submitted to the following authorities:

- i. Code 235 applications - the Comptroller of Customs (CEO FRCA);
- ii. Other Duty Concessions applications - addressed to the Comptroller of Customs (CEO FRCA);
- iii. Other Incentives - addressed to the Minister for Economy.

The following tables provides details of various tax and customs policy measures introduced in the 2017-2018 Budget

### 2017-2018 Tax Policy Measures

#### **Part: 1 Direct Tax Measures**

##### **(i) Income Tax**

Policy	Description																						
1. Income Tax Threshold	<p>The income tax threshold will be increased from \$16,000 to \$30,000. The new PAYE tax structure will be as follows:</p> <table border="1"> <thead> <tr> <th>Chargeable Income</th> <th>Tax Payable</th> </tr> </thead> <tbody> <tr> <td>0-30,000</td> <td>NIL</td> </tr> <tr> <td>30,001 – 50,000</td> <td>18% of excess over \$30,000</td> </tr> <tr> <td>50,001 – 270,000</td> <td>\$3,600 + 20% of excess over \$50,000</td> </tr> <tr> <td>270,001 – 300,000</td> <td>\$47,600 + 20% of excess over \$270,000</td> </tr> <tr> <td>300,001 – 350,000</td> <td>\$53,600 + 20% of excess over \$300,000</td> </tr> <tr> <td>350,001 – 400,000</td> <td>\$63,600 + 20% of excess over \$350,000</td> </tr> <tr> <td>400,001 – 450,000</td> <td>\$73,600 + 20% of excess over \$400,000</td> </tr> <tr> <td>450,001 – 500,000</td> <td>\$83,600 + 20% of excess over \$450,000</td> </tr> <tr> <td>500,001 – 1,000,000</td> <td>\$93,600 + 20% of excess over \$500,000</td> </tr> <tr> <td>1,000,001+</td> <td>\$193,600 + 20% of excess over \$1000,000</td> </tr> </tbody> </table>	Chargeable Income	Tax Payable	0-30,000	NIL	30,001 – 50,000	18% of excess over \$30,000	50,001 – 270,000	\$3,600 + 20% of excess over \$50,000	270,001 – 300,000	\$47,600 + 20% of excess over \$270,000	300,001 – 350,000	\$53,600 + 20% of excess over \$300,000	350,001 – 400,000	\$63,600 + 20% of excess over \$350,000	400,001 – 450,000	\$73,600 + 20% of excess over \$400,000	450,001 – 500,000	\$83,600 + 20% of excess over \$450,000	500,001 – 1,000,000	\$93,600 + 20% of excess over \$500,000	1,000,001+	\$193,600 + 20% of excess over \$1000,000
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Policy	Description																								
<p>2. Social Responsibility Tax (SRT) and Environment and Climate Adaption Levy (ECAL)</p>	<p>The SRT rate will be reduced and a 10% ECAL will be introduced in the tax structure. The tax burden will remain the same. The new SRT and ECAL structure will be as follows:</p> <table border="1" data-bbox="344 368 1025 746"> <thead> <tr> <th data-bbox="344 368 549 411">Chargeable Income</th> <th data-bbox="549 368 773 411">Social Responsibility Tax Payable</th> <th data-bbox="773 368 1025 411">Environment and Climate Adaption Levy</th> </tr> </thead> <tbody> <tr> <td data-bbox="344 411 549 459">270,001 – 300,000</td> <td data-bbox="549 411 773 459">13% of excess over \$270,000</td> <td data-bbox="773 411 1025 459">10% of excess over \$270,000</td> </tr> <tr> <td data-bbox="344 459 549 507">300,001 – 350,000</td> <td data-bbox="549 459 773 507">6,900 +14% of excess over \$300,000</td> <td data-bbox="773 459 1025 507">10% of excess over \$300,000</td> </tr> <tr> <td data-bbox="344 507 549 555">350,001 – 400,000</td> <td data-bbox="549 507 773 555">18,900 + 15% of excess over \$350,000</td> <td data-bbox="773 507 1025 555">10% of excess over \$350,000</td> </tr> <tr> <td data-bbox="344 555 549 603">400,001 – 450,000</td> <td data-bbox="549 555 773 603">31,400 + 16% of excess over \$400,000</td> <td data-bbox="773 555 1025 603">10% of excess over \$400,000</td> </tr> <tr> <td data-bbox="344 603 549 651">450,001 – 500,000</td> <td data-bbox="549 603 773 651">44,400 +17% of excess over \$450,000</td> <td data-bbox="773 603 1025 651">10% of excess over \$450,000</td> </tr> <tr> <td data-bbox="344 651 549 699">500,001 – 1,000,000</td> <td data-bbox="549 651 773 699">57,900 + 18% of excess over \$500,000</td> <td data-bbox="773 651 1025 699">10% of excess over \$500,000</td> </tr> <tr> <td data-bbox="344 699 549 746">1,000,000+</td> <td data-bbox="549 699 773 746">197,900 + 19% of excess over \$1,000,000</td> <td data-bbox="773 699 1025 746">10% of excess over \$1,000,000</td> </tr> </tbody> </table>	Chargeable Income	Social Responsibility Tax Payable	Environment and Climate Adaption Levy	270,001 – 300,000	13% of excess over \$270,000	10% of excess over \$270,000	300,001 – 350,000	6,900 +14% of excess over \$300,000	10% of excess over \$300,000	350,001 – 400,000	18,900 + 15% of excess over \$350,000	10% of excess over \$350,000	400,001 – 450,000	31,400 + 16% of excess over \$400,000	10% of excess over \$400,000	450,001 – 500,000	44,400 +17% of excess over \$450,000	10% of excess over \$450,000	500,001 – 1,000,000	57,900 + 18% of excess over \$500,000	10% of excess over \$500,000	1,000,000+	197,900 + 19% of excess over \$1,000,000	10% of excess over \$1,000,000
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1,000,000+	197,900 + 19% of excess over \$1,000,000	10% of excess over \$1,000,000																							
<p>3. Social Responsibility Tax</p>	<p>Social Responsibility Tax will now be ring-fenced to exempt taxpayers from tax on one-off/ad-hoc/unusual transactions namely:</p> <ul style="list-style-type: none"> <li>● Gain from one-off sale of an asset including depreciable asset, example sale of rental properties (not in business), land (if not in business of buying and selling land), disposal of inherited property; and</li> <li>● One-off lump sum payments example redundancy, retiree/gratuity allowances, and exit inducement payments.</li> </ul>																								
<p>4. Transitional Tax on Pre-2014 Profits</p>	<ul style="list-style-type: none"> <li>● To address the issue of Dividend Tax on distribution of company profits derived pre-2014 periods, a 1% Transitional Tax (similar to 2014-2015 Transitional Tax) will be levied on pre-2014 retained earnings balances as at 29 June 2017.</li> <li>● There will be a 3-month window granted to complete payment of this 1% Transitional Tax (by 30 September 2017).</li> <li>● Non-payment of the same by the due date will attract penalties and prosecution.</li> </ul>																								

Policy	Description
5. Dividend Tax	<ul style="list-style-type: none"> <li>• The Dividend Tax of 3% (Resident) and 9% (Non-resident) will be removed. There will be no dividend taxation regime.</li> <li>• All dividend income will be exempt from taxation.</li> <li>• Any scheming around payment or crediting of dividends to avoid or evade taxation will create a taxation offence and punishable by a severe fine or prosecution.</li> </ul>
6. Fringe Benefit Tax	<ul style="list-style-type: none"> <li>• Health Insurance benefits provided to local employees (Fiji Citizens) will be exempt from Fringe Benefit Tax. This is intended to encourage employers to provide health insurance cover for their employees.</li> </ul>
7. Export Income Deduction	<ul style="list-style-type: none"> <li>• The Export Income Deduction rate will remain at 50%.</li> <li>• Export Income Deduction can now be claimed by local suppliers of fish supplying fish to PAFCO for processing and export. This is limited to the extent of the value of fish finally exported evidenced by Customs documentations.</li> </ul>
8. Electric Vehicle Charging Stations	<ul style="list-style-type: none"> <li>• The minimum investment requirement to qualify for the Electric Vehicle Charging Station Incentive Package will be reduced from \$3 million to \$500,000.</li> <li>• The subsidy structure under the package will be amended to just a one-tier subsidy rate of 5% of the investment level.</li> <li>•</li> </ul>
9. Government Assisted Projects	<ul style="list-style-type: none"> <li>• All Cooperatives that receive assistance from Government for any project, for example, localized hydro power stations, will be accorded income tax exemption for five years, in line with existing renewable energy incentives.</li> </ul>
10. Film-Making and Audio Visual Incentive	<ul style="list-style-type: none"> <li>• Section 73 of the Income Tax (Film-Making and Audio Visual Incentive) Regulation 2016 will be amended to stipulate that the expenditure incurred for the payment of the Service Turnover Tax, ECAL, Prize monies, Penalties or Fines and any payments for damages caused during production will not be accounted as the expenditure (Qualifying Fiji Production Expenditure) on a film.</li> <li>• Section 75 of the Income Tax (Film-Making and Audio Visual Incentive) Regulation 2016 will be amended to stipulate that only the expenditure on those the props that are reusable after the production of the film can be claimed as a production expenditure.</li> </ul>

Policy	Description
11. Residential Housing Development Investment Incentives	<ul style="list-style-type: none"> <li>● Income Tax (Residential Housing Development Package) Regulations 2016 will be amended to provide clarification on a ceiling on the sale price of Residential housing so that it is affordable to potential average Fijian home buyers.</li> <li>● There will be an introduction of an additional incentive to include investors who may partner with the government to provide affordable housing. The investor will build housing units and government can subsidise return on investment through rental payments up to a reasonable amount.</li> </ul>
12. Hotel Investment Incentives	<ul style="list-style-type: none"> <li>● The Income Tax (Hotel Investment Incentives) Regulations 2016 will be amended to give CEO Fiji Revenue and Customs Authority (FRCA) the powers to grant Provisional Approvals.</li> </ul>
13. Anti-Avoidance Rule	<ul style="list-style-type: none"> <li>● Amend Section 102 of the Income Tax Act to strengthen the Anti Avoidance Provisions by removing the requirement for a “main” or “dominant” tax avoidance purpose. Section 102 will be invoked as long as one of the purposes of the scheme is “tax avoidance”.</li> </ul>
14. Extend tax incentives expiring in 2018 to 2028.	<p>The following tax incentives will be extended from 2018 to 2028:</p> <ul style="list-style-type: none"> <li>● Tax Free Region Incentive</li> <li>● Commercial Agriculture and Agro-Processing</li> <li>● Bio-fuel Incentive and the investment requirement will be restructured as follows: <ul style="list-style-type: none"> <li>▪ Investments between \$250,000 and \$1 million should qualify for 5 years’ tax holiday;</li> <li>▪ Investments between \$1 million and \$2 million should be granted 7 years’ tax holiday; and</li> <li>▪ Investments above \$2 million should be eligible for 13 years’ tax holiday.</li> </ul> </li> <li>● Accelerated Depreciation and will be available only to buildings used for Agriculture, ICT, Fisheries &amp; Forestry purposes. The current accelerated depreciation available to buildings used for commercial and industrial will cease from 1 January 2019. Accelerated depreciation will continue to be granted to new plant and machineries for manufacturing purposes, water storage facilities and renewable energy plant and machineries.</li> </ul>

## (ii) Tax Administration Act

Policy	Description
1. Recovery of PAYE Short deductions	The Income Tax (Withholding Tax) Regulations will be amended to stipulate that the recovery of the PAYE short deducted by employers will be the responsibility of the employers to make a one-off payment to FRCA.
2. Tax Agents Board Process	Tax Administration Act will be amended to streamline the Tax Agents Board (TAB) process by shifting the chairmanship of the TAB from the Permanent Secretary of Economy to the CEO FRCA. FRCA will also introduce a Code of Conduct for Tax Agents as well.
3. Search Warrant	Tax Administration Act will be amended to include similar provisions as in the Section 111 of the Customs Act to allow Tax Officers to execute search warrants, when required.
4. Time bar for prosecution of tax offenses.	Section 60(1) of Tax Administration Act (TAA) will be amended to allow prosecution of an offence under a tax law to be not limited to 7 years from the commission of the offence. This will remove the time bar for prosecuting tax matters.

## (iii) FRCA Act

Policy	Description
1. Conduct of Employees	<ul style="list-style-type: none"> <li>The FRCA Act to be amended to authorize the CEO to issue policies that sets out the conduct and discipline of employees.</li> </ul>
2. Disclosure of information	<ul style="list-style-type: none"> <li>FRCA Act to be amended to include Fiji Commerce Commission (FCC) to the organizations/departments that FRCA can disclose detailed information to.</li> </ul>
3. Name Change	<ul style="list-style-type: none"> <li>The FRCA Act to be amended to change the name of Fiji Revenue and Customs Authority to Fiji Revenue and Customs Service.</li> </ul>

## (iv) Financial Management Act

Policy	Description
1. Uncollectable Tax Debts	<ul style="list-style-type: none"> <li>Section 24(2) and 36(1) of the Financial Management Act 2004 will be amended whereby FRCA Board will be delegated the power to discontinue recovery for taxes that has been assessed as uncollectable after a due diligence process with a limit of up to \$500.00 and the age of debt should not be less than 5 years old.</li> </ul>

## (v) Tax Amnesty

Policy	Description
1. Amnesty for Declaration of undeclared foreign assets and income	<ul style="list-style-type: none"> <li>An extension of the Amnesty (no tax and no penalties) will be granted for the declaration of foreign assets and income. The amnesty period will be from 30 June 2017 to 31 December 2017.</li> </ul>
2. General Amnesty	<ul style="list-style-type: none"> <li>A General Tax Amnesty (no penalties) will be granted for registration, lodgement and payments of tax obligations under all tax types. This amnesty will be applicable to all tax payers with a gross turnover of less than \$1.5 million.</li> <li>The amnesty period will be from 30 June 2017 to 31 December 2017.</li> </ul>

**Part 2 - Indirect Tax Measures**

## (vi) Service Turnover Tax

Policy	Description
1. Service Turnover Tax (STT)	STT rate will be reduced from 10% to 6%
2. Price Display	<ul style="list-style-type: none"> <li>Service Turnover Tax Act will be amended whereby businesses charging STT will be required to display to their customers the STT inclusive prices for all their products and services.</li> <li>Non-compliance to the price inclusive display will be</li> </ul>

	punishable by a fine or prosecution or both.
3. Tax on Tax	<ul style="list-style-type: none"> <li>Service Turnover Tax Act will be amended to eliminate and avoid charging of tax on tax whereby one STT service provider provides service through another STT service provider.</li> </ul>

### (vii) Environment and Climate Adaptation Levy

Policy	Description
1. Environment and Climate Adaptation Levy (ECAL)	<ul style="list-style-type: none"> <li>The Environmental Levy will be renamed as the Environment and Climate Adaptation Levy (ECAL) and increased from 6% to 10%.</li> <li>A 10% ECAL will be imposed on luxury vehicles with the engine capacity exceeding 3000cc. The levy is applicable to vehicles for personal and commercial use and not applied to on public transportation such as taxis.</li> <li>A 10 cents per bag levy will be imposed on plastic bags at the point of sale. The levy is aligned to Fiji's COP 23 Environment Protection Initiatives and will encourage shoppers to use their own re-usable carry bags. It will be applicable to all businesses but implemented on a phased approach beginning with all business with the Point of Sale System.</li> <li>The Superyacht Charter Fee will be removed and a 10% ECAL will be imposed.</li> <li>A 10% ECAL will be imposed on chargeable income of more than \$270,000. This will be incorporated into the SRT with SRT rates adjusted downwards to contain the current tax burden.</li> </ul>
2. Price Display	<ul style="list-style-type: none"> <li>The Environment and Climate Adaptation Levy Act will be amended whereby businesses charging ECAL will be required to display to their customers the ECAL inclusive prices for all their products and services.</li> <li>Non-compliance to the price inclusive display will be punishable by a fine or prosecution or both.</li> </ul>

## (viii) Stamp Duties Act

Policy	Description
1. Transfers through love and affection	<ul style="list-style-type: none"> <li>Stamp Duty Act will be amended to allow exemption on stamp duty payable on transfers under love and affection.</li> </ul>
2. Airway Bills	<ul style="list-style-type: none"> <li>Section 64 of the Stamp Duty Act will be amended to clarify that airway bills are also an instrument subject to stamp duty.</li> </ul>
3. Stamp Duty Exemption/ Refunds	<ul style="list-style-type: none"> <li>The Stamp Duty Act will be amended to increase the limit on CEO's authority to exempt or refund stamp duties from \$10,000 to \$25,000.</li> </ul>

## (ix) Value Added Tax Act

Policy	Description
1. Fishing Industry	<ul style="list-style-type: none"> <li>The First Schedule of the VAT Act will be amended to include fish supplied to PAFCO to be VAT Zero-Rated Supply.</li> </ul>
2. New Dwelling House	<ul style="list-style-type: none"> <li>Section 70(9) of the VAT Decree will be amended to allow VAT refund on New Dwelling House for the eligible person as long as the new dwelling house is the first residential property of the eligible person including subletting to support loan repayments. This will entitle the eligible person for maximum VAT Refund claimable under the New Dwelling House VAT Refund Initiative. This is also targeted at increasing home ownership by Fijians.</li> </ul>

## (x) Customs Tariff Act - Fiscal Duty Changes

Policy	Description
1. Safety matches	<ul style="list-style-type: none"> <li>Reduction of fiscal duty from the specific rates of \$13.02, \$9.52 and \$2.33 per gross box to 32%.</li> </ul>
2. Prefabricated Buildings	<ul style="list-style-type: none"> <li>Increase fiscal duty for pre-fabricated buildings from 5% to 32%.</li> </ul>



Policy	Description
3.Fabricated	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on fabricated steel structures from 32% to 5%.</li> </ul>
4.Insulated cables	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on insulated cables from 32% to 15%.</li> <li>The current practice of requiring a letter of confirmation from the local manufacturer will cease and FRCA will make the determination of facilitating concessions.</li> </ul>
5.Vinyl Sheet Piling	<ul style="list-style-type: none"> <li>In line with Fiji's Climate Change commitment fiscal duty on vinyl sheet piling will be reduced from 32% to 0%.</li> </ul>
6.Glues	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on glues from 15% to 5%.</li> </ul>
7.Epoxies	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on epoxies from 15% to 5%.</li> </ul>
8.Sealer and Protective Coatings	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on sealer and protective coatings from 15% to 5%.</li> </ul>
9.Cleaners and Polishes	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on cleaners and polishes from 15% to 5%.</li> </ul>
10. Microphones	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on microphones from 15% to 5%.</li> </ul>
11. Single and multiple speakers	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on single and multiple speakers from 15% to 5%.</li> </ul>
12. Hailers	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on hailers from 15% to 5%.</li> </ul>
13. New parts for motor vehicles	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on new parts for motor vehicles from 15% to 5%.</li> </ul>
14. New engines for motor vehicles	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on new engines of motor vehicles from 15% to 5%.</li> </ul>
15. Energy Bars	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on energy bars from 32% to 5%.</li> </ul>
16. Sardines	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on sardines from 32% to 15%.</li> </ul>
17. DVD raw materials	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on Polycarbonate DVD imported in pairs (poly-carbonated and dummy disc) from \$0.50 a pair to 15% on value. The value addition process still remains in place.</li> </ul>

Policy	Description
18. Steel and aluminum louvre frames	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on steel and aluminum louvre frames from 32% to 5%</li> </ul>
19. Baby Cots	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on baby cots from 32% to 5%.</li> </ul>
20. Baby Shoes	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on baby shoes from 32% to 5%.</li> </ul>
21. Baby Wipes	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on baby wipes from 32% to 0%.</li> </ul>
22. Items imported for Health Promotion Programs	<ul style="list-style-type: none"> <li>Duty free concession will be granted for items imported for all Health Promotion Programs subject to approval by CEO.</li> </ul>
23. Concessionary duty regime for Taxi Operators	<ul style="list-style-type: none"> <li>0% fiscal duty on the importation of new hybrid vehicles for taxi purposes is available for taxi operators who have 3 or less taxis in their fleet.</li> <li>Half the subsisting specific rate of fiscal duty on the importation of used hybrid vehicles for taxi purposes is available for taxi operators who have only one taxi. This concession will be available for two years only.</li> <li>A reduced fiscal duty of 5% is available for importation of normal vehicles (non-hybrid) with an engine capacity less than 2500cc for taxi purposes.</li> <li>A reduced fiscal duty of 5% is available for importation of new normal vehicles (non-hybrid) with an engine capacity above 2500cc for taxi purposes.</li> </ul>
24. Concessionary duty regime for bus operators	<ul style="list-style-type: none"> <li>0% fiscal duty on the importation of new buses is available for bus operators with an annual gross turnover of less than \$1.5 million based on 2016 tax return. This is applicable to buses with seating capacity of 16 passengers or more. This duty concession is available for two years only.</li> <li>A reduced fiscal duty of 5% on the importation of used buses is available for bus operators who have an annual gross turnover of less than \$1.5 million based on 2016 tax return. This is applicable to buses with seating capacity of 16 passengers or more. This concession is available for two years only.</li> </ul>
25. Gloves	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on gloves from 32% to 5%.</li> </ul>
26. Wetsuits	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on wetsuits from 32% to 5%.</li> </ul>

Policy	Description
27. Neoprene boots	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on neoprene boots from 32% to 5%.</li> </ul>
28. Inter-island Shipping Industry	<ul style="list-style-type: none"> <li>Duty free concessions on identifiable fixtures and components for the Inter-Island Shipping Industry (Concession Code 245).</li> <li>0% duty is available on import of all new inter-island passenger and cargo vessels.</li> <li>0% duty is available on import of all used inter-island passenger and cargo vessels. This incentive is available for 2 years only.</li> </ul>
29. Aquaculture products	<ul style="list-style-type: none"> <li>Duty free concessions on items imported for the development of aquaculture/ mariculture industry e.g. prawn, shrimp, seaweed farming, inshore fisheries etc.</li> </ul>
30. TVET training activities.	<ul style="list-style-type: none"> <li>Duty and VAT free concession are made available on the importation of items directly related to teaching (teaching aids, educational and printed matter, pre-recorded educational materials, computers for computer labs and multimedia equipment and any other teaching related goods) by TVET institutions which are currently receiving government grants.</li> </ul>
31. Acetylene Gas	<ul style="list-style-type: none"> <li>Duty protection will be given to local manufacturers by increasing fiscal duty on Acetylene Gas from 5% to \$5.90/kg or 32% whichever is greater.</li> <li>Raw material (Calcium Carbide) for manufacturers will also be available at 0% fiscal duty.</li> </ul>
32. Goods imported for International Sports Tournaments.	<ul style="list-style-type: none"> <li>There will be Duty free concessions on goods imported temporarily for International Sports Tournaments.</li> </ul>
33. Aid funded projects	<ul style="list-style-type: none"> <li>Exemption of duties, taxes and levies will be granted for Aid funded projects where an Agreement/Memorandum of Understanding is entered into with the Fijian Government.</li> </ul>
34. Donations	<ul style="list-style-type: none"> <li>Whilst donations to government ministries are granted duty concessions, VAT component will be borne by the recipient ministry/agency.</li> </ul>

Policy	Description
35. Goods imported for international meetings, incentives, conventions and exhibitions (MICE) held in Fiji.	<ul style="list-style-type: none"> <li>Duty free concessions will be available on goods imported for International Meetings, Incentives, Conventions and Exhibitions (MICE) held in Fiji.</li> </ul>
36. National Team Uniforms	<ul style="list-style-type: none"> <li>Duty Concession Code 250 will be amended to expand the concessions available to include training, warm-up, playing and outdoor uniforms.</li> </ul>
37. Concession Code 235	<ul style="list-style-type: none"> <li>Note 10, Part 3 of the Customs Tariff will be amended to allow disposal of goods imported under code 235 prior to the 5-year life- span. The disposal of these items will be subject to approval by CEO - FRCA.</li> </ul>
38. Towelling fabric	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on towelling fabrics imported in rolls by the local manufacturer from 15% to 10%</li> </ul>
39. Readymade towels	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on towels imported by others from 32% to 15%.</li> </ul>
40. Hybrid Batteries and Cells	<ul style="list-style-type: none"> <li>Reduction of fiscal duty on hybrid batteries and cells from 32% to 5%.</li> </ul>
41. Rock, Gravel	<ul style="list-style-type: none"> <li>Being natural resources for Fiji, a 5% Export Tax will be imposed on exportation of rock, gravel and aggregates.</li> </ul>

### (xi) Import Excise Duty

Policy	Description
1. Microphones	<ul style="list-style-type: none"> <li>Reduction of import excise on microphones from 10% to 0%.</li> </ul>
2. Single and multiple speakers	<ul style="list-style-type: none"> <li>Reduction of import excise on single and multiple speakers from 10% to 0%.</li> </ul>
3. Hailers	<ul style="list-style-type: none"> <li>Reduction of import excise on hailers from 10% to 0%.</li> </ul>

Policy	Description
4. Steel and aluminium louvre frames	<ul style="list-style-type: none"> <li>• A 5% Import Excise will be imposed on steel and aluminium louvre frames.</li> </ul>
5. Concessionary duty regime for taxi operators	<ul style="list-style-type: none"> <li>• 0% Import Excise on the importation of new hybrid vehicles for taxi purposes is available for importers who have 3 or less taxis in their fleet.</li> <li>• 0% Import Excise on the importation of used hybrid vehicles for taxi purposes is available for importers who have 3 or less taxis in their fleet. This concession will be available for two years only.</li> <li>• 0% import excise is available for importation of normal vehicles (non- hybrid) with an engine capacity less than 2500cc for taxi purposes.</li> <li>• A reduced import excise of 5% will be imposed for importation of new normal vehicles (non-hybrid) with an engine capacity above 2500cc for taxi purposes.</li> </ul>
6. Concessionary duty regime for bus operators	<ul style="list-style-type: none"> <li>• 0% import excise is available for importation of new buses for importers/ bus operators who have an annual gross turnover of less than \$1.5 million. This is applicable to buses with seating capacity of 16 passengers or more and available for two years only.</li> <li>• 0% import excise is available for importation of used buses for importers/ bus operators who have an annual gross turnover of less than \$1.5 million. This is applicable to buses with seating capacity of 16 passengers or more and available for two years only.</li> </ul>

### (xii) Local Excise Duty Changes

Policy	Description
1. Tobacco and Alcohol	<ul style="list-style-type: none"> <li>• Excise Tax on cigarettes, tobacco and alcohol will be increased by 15% only as this rate was locked in for 3 years in the 2016/2017 Budget.</li> </ul>
2. Sweetened and Carbonated Drinks	<ul style="list-style-type: none"> <li>• Excise Tax on sweetened and carbonated drinks will be increased by 15% that is from 30 cents per litre to 35 cents per litre.</li> </ul>

**New Local Excise Rates for Tobacco and Alcohol are as follows:**

Description	2016-2017 Rates	2017-2018 Rates
Ale, Beer, Stout and other fermented liquors of an alcoholic strength of 3% or less	\$2.59/litre	\$2.98/litre
Ale, Beer, Stout and other fermented liquors of an alcoholic strength of 3% or more	\$3.02/litre	\$3.47/litre
Potable Spirit Not Exceeding 57.12 GL	\$57.07/litre	\$65.63/litre
Potable Spirit Exceeding 57.12 GL	\$99.94/litre	\$114.93/litre
Wine: Still	\$4.03/litre	\$4.63/litre
Sparkling	\$4.59/litre	\$5.28/litre
Other fermented beverages: Still	\$4.03/litre	\$4.63/litre
Sparkling	\$4.59/litre	\$5.28/litre
Ready to Drink Mixtures of any Alcohol and non-alcoholic beverages of an alcoholic strength by volume of 11.49% or less	\$1.85/litre	\$2.13/litre
Cigarettes from local tobacco per 10 sticks	175.38 cents	201.69 cents
Cigarette from imported tobacco per 10 sticks	263.05 cents	\$302.51cents
Manufactured tobacco containing tobacco grown outside Fiji	\$151.57/kg	\$174.31/kg
Manufactured tobacco containing tobacco grown in Fiji	\$89.04/kg	\$102.40/kg
Manufactured tobacco containing tobacco grown outside Fiji and tobacco grown in Fiji:		
❖ Tobacco grown outside Fiji	\$151.57/kg	\$174.31/kg
❖ Tobacco grown in Fiji	\$89.04/kg	\$102.40/kg

**(xiii) Customs Legislation**

Policy	Description
1. Statutory written-off Vehicles	<ul style="list-style-type: none"> <li>Schedule 1 of the Customs Prohibited Import and Export Regulations will be amended to prohibit importation of statutory-written off vehicles.</li> </ul>
2. Exemption from the conditions of age restrictions and Euro 4 standardization requirements for Quad Bikes (for agriculture purposes), All Terrain Vehicles (for agriculture purposes), Skidder (for forestry purposes) and Articulated Dumper Trucks (for mining purposes)	<ul style="list-style-type: none"> <li>Customs Prohibited Import and Export Regulations will be amended to exempt Quad Bikes, All Terrain Vehicles, Skidder and Articulated Dumper Trucks from the conditions of age restrictions and Euro 4 standardisation requirements.</li> </ul>

Policy	Description
3. Prohibit dangerous and offensive goods.	<ul style="list-style-type: none"> <li>• Customs Prohibited Import and Export Regulations will be amended to absolutely prohibit importation of dangerous and offensive goods such as daggers, electronic shock sticks, flick knives, gravity knives, knuckle dusters, sword sticks, attache case capable of discharging shock of 30,000 volts and Taser Public Defender</li> </ul>
4. Cancellation of Single Administrative Document (SADs)	<ul style="list-style-type: none"> <li>• The Customs Act will be amended to allow charging of a \$15 fee on the cancellation of SADs.</li> </ul>
5. Drawback Amount	<ul style="list-style-type: none"> <li>• Section 98(1) of the Customs Act will be amended to increase the minimum drawback amount from \$20 to \$50.</li> </ul>
6. Proceedings under the Customs Act	<ul style="list-style-type: none"> <li>• Amendments will be made to the Customs Act to shift the onus or burden of proof to the importer for proceedings under the Act.</li> </ul>
7. Authority to examine cargo/people	<ul style="list-style-type: none"> <li>• The Customs Act will be amended to include provisions to give FRCA the authority to examine cargo/people in the customs control areas using the customs dog, a chemical substance, x-ray or imaging equipment or any other mechanical, electrical or electronic device.</li> </ul>
9. High Bin Dump Trucks	<ul style="list-style-type: none"> <li>• Customs Prohibited Import and Export Regulation will be amended to prohibit the importation of high bin dump trucks with a gross vehicle weight (GVW) exceeding 20 tonnes.</li> <li>• Importation of trucks for the mining industry will now require an import licence and will be restricted to those who have a mining licence.</li> <li>• Those who have placed their orders prior to 29 June 2017 will be allowed to bring in trucks without licence. Determination of date will be made from bill of lading. FRCA's standard processing conditions will apply on other situations.</li> </ul>

Policy	Description
10. Fish Levy	<ul style="list-style-type: none"> <li>Customs Regulation 91 will be amended to clarify and include all vessels doing transhipment of fish to pay fish levy of \$450 per tonne except for mother vessels.</li> </ul>
11. Time bar on prosecution of offences under the Customs Act	<ul style="list-style-type: none"> <li>Removal of the limitations in provisions of Section 60(1) of the Tax Administration Act and Section 167(2) of the Customs Act which time bars prosecution proceedings.</li> </ul>
12. Port Denarau	<ul style="list-style-type: none"> <li>Port Denarau will be declared as a Port of Entry for yachts.</li> </ul>

#### (xiv) Water Resource Tax Promulgation

Policy	Description
1. Increase the threshold for the Water Resource Tax	<ul style="list-style-type: none"> <li>❖ Increase water resource tax:               <ul style="list-style-type: none"> <li>➤ 1 cent per litre for extraction of up to 9,999,999 litres of water per month.</li> <li>➤ 18 cents per litre for extraction of 10,000,000 litres of water and above per month.</li> </ul> </li> </ul>

### Part 3 – Tertiary Scholarship & Loans Board

Policy	Description
1. Tertiary Scholarship & Loans Board (TELS)	<ul style="list-style-type: none"> <li>❖ The recovery of loans granted under TELS will now be undertaken by Fiji Revenue &amp; Customs Authority.</li> </ul>

\* for avoidance of doubt, please refer to the 2017- 2018 Budget Supplement

\* Conditions of each can be obtained from FRCA



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## FINANCIAL ASSISTANCE SCHEMES

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For local investors interested in setting up businesses pertaining to the Fisheries sector, the following financial assistance schemes/programs are available to their advantage provided they meet the criteria/requirements.

### **B. National Export Strategy (NES)**

The NES aims to achieve sustainable growth by encouraging exports, competitiveness, value addition and diversification. The Fisheries sector is one of the 6 major sectors prioritized from the 13 sectors in the NES to improve our export performance under current economic conditions.

#### *General criteria:*

- Proposals will be invited from on-going projects in the 6 prioritized sectors (Agro-Business, Forestry, Marine Products, Mineral Water, ICT and Audio Visual);
- Proposals should be current exporters;
- Proposals must address issues of increasing exports, value adding and diversification;
- Proposals must state direct and positive impact on foreign exchange earnings in the medium-term;
- Proposals must demonstrate benefits to the livelihood of the general populace.

#### *Specific criteria:*

- Proposals must be submitted using the NES standard Application Form (form can be downloaded from the MITT website);
- Proposals that require construction works must set clear timelines, budget and an Implementation Plan;
- Proposals must provide 3 quotations of project works to be carried out, for instance, construction works and equipment;
- Proposals must provide company's Bank Account number, TIN number and Company Registration Certificate;
- Proposals should provide copies of latest tax returns lodged with FRCA;
- Proposals should provide valid export license and approved export premises issued by Biosecurity Authority of Fiji (BAF);
- Proposal from import substitution related projects will be excluded;
- Proposals must provide Customs Entry for export for last 2 years;
- Proposals should be operating for at least 2-3 years; and
- The Minister may accept additional criteria if the need arises.

Some assistance to the private sector include Aquaculture development and upgrading standards of fishing vessels to meet fish exports requirements to the EU market.

Application forms & additional information can be obtained from the MITT website ([www.mit.gov.fj](http://www.mit.gov.fj))

### C. **Fiji Development Bank (FDB)**

FDB aims at developing local resources, encouraging greater participation in the economy, creating long term employment and enhancement of a better standard of living for all.

FDB provides interest subsidy for its focused sector loans below \$50,000.00 and this includes:

- Agriculture (includes floriculture, horticulture, sugarcane, apiaries, livestock, copra, dairy etc.)
- Fisheries (includes in-shore fishing, tilapia and prawn farming, aquaculture, pearls etc.)
- Forestry (includes logging, associated cartage, machinery, equipment etc.)
- Mining & Quarrying (includes working capital, heavy equipment)

Application forms & additional information can be obtained from the FDB website ([www.fdb.com.fj](http://www.fdb.com.fj))

### D. **Integrated Human Resource Development Program (IHRDP)**

IHRDP is a key coordinating agency for all relevant stakeholders in a participatory approach to promote economic and social well-being for all communities.

The programme is designed to address “unemployment” in a holistic way by combining efforts of the public, private and civil society sectors.

#### **Requirements for submission**

##### *Criteria*

- Unemployment level in village/settlement
- No. of business in operation in village/settlement
- Average weekly income for working population
- Available land & sea resources
- Maximum 6 months for construction
- Infrastructure/ Facilities available
- Availability of Development plan/Action Plan
- Accessibility/Distance from closest major city/township
- Previous Government Assistance

- Distribution of Projects

***Who is eligible?***

Communities, villages and settlements.

***What type of projects can be funded?***

Any type of Income Generating Projects [IGPs] that create decent work.

A Memorandum of Understanding [MOU] with IHRDP has recently been signed & implemented with the Department of Fisheries to assist local communities in establishing businesses or projects in the Fisheries sector – particularly for Seaweed farmers.

**E. National Centre for Small and Micro Enterprises Development (NCSMED)**

Originally set up in 2002 under the Small and Micro Enterprises (SMEs) Development Act 2002, this government statutory organization was established to support the creation and development of SMEs in Fiji.

Its objective is to encourage sustainable business growth, investment and meaningful employment.

Under the NCSMED, financial assistance [via grants & soft loans] are also provided through these programs:

- **Northern Development Program**
  - Provides equity assistance through grants to enterprises to improve the livelihoods of the people of the Northern Division.
  - Economic sectors covered include Agriculture, Fisheries, Forestry, Tourism and Manufacturing.
  - Beneficiaries are micro, small & medium enterprises.
- **Micro-Finance Unit - South Pacific Business Development (SPBD)**
- **Fiji Council of Social Services (FCOSS)**

**F. Import Substitution & Export Finance Facility (ISEFF)**

- Administered by the Reserve Bank of Fiji (RBF).
- Aims to advance competitiveness and ensure the availability of credit to the export sector.
- Provides back-to-back finance through commercial banks, licensed credit institutions and FDB.
- Details of eligibility criteria can be obtained from RBF.

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## ACRONYMS

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<b>BDM</b>	Bech-De-Mer
<b>CITES</b>	Convention on International Trade in Endangered Species
<b>FIRC</b>	Foreign Investment Registration Certificate
<b>FFA</b>	Forum Fisheries Agency
<b>FNPF</b>	Fiji National Provident Fund
<b>FRCA</b>	Fiji Revenue & Customs Authority
<b>GMPP</b>	Good Manufacturing Practices Plan
<b>HACCP</b>	Hazard Analysis Critical Control Point
<b>MITT</b>	Ministry of Industry, Trade & Tourism
<b>MSAF</b>	Maritime Safety Authority of Fiji
<b>MSC</b>	Marine Stewardship Council
<b>NES</b>	National Export Strategy
<b>NTPC</b>	National Training & Productivity Centre
<b>PAYE</b>	Pay As You Earn
<b>RBF</b>	Reserve Bank of Fiji
<b>SMEs</b>	Small Micro Enterprises
<b>SSOP</b>	Standard Sanitation Operating Procedures
<b>TFR</b>	Tax Free Region
<b>TIN</b>	Tax Identification Number
<b>UBA</b>	Underwater Breathing Apparatus
<b>VAT</b>	Value Added Tax

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## REFERENCES

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- Fiji Development Bank
- Fiji Revenue & Customs Authority
- 2017-2018 Incentives brochure
- 2017-2018 Budget circular
- 2017-2018 Budget Summary of Revenue Policies
- Integrated Human Development Program
- Investment Fiji
- Ministry of Industry and Trade
- Ministry of Agriculture - Fiji Farm Management Manual 2014
- National Centre for Small & Micro Enterprises Development
- Reserve Bank of Fiji



APPENDIX I

SCHEDULE 6A

Regulation 15(2)

Fiji Government - Fisheries Department

LICENCE TO FISH WITHIN FIJI'S FISHERIES WATER APPLICATION

The fee for processing of your application is contained in schedule 7 of the Offshore Fisheries Management Regulations

Payments can be made to:  
Department of Fisheries

What you need to do:  
Pay the fee or send the completed form along with any attachment(s) to:  
Fiji Fisheries Department  
Offshore Fisheries Division  
PO Box 2218  
Government Buildings  
Suva, Fiji

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**PART A – Owner**

1 Name of Registered Owner / Company

2 Postal address

3 Other Vessel owner's name, flag, TRCS, (attach details)

4 Contact person's name

Business phone

Mobile

Fax

Email address

**PART B – Charterer**

1 Name of Company

2 Contact person's name

Business phone

Mobile

Fax

Email address

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**PART C – Master**

1 Name of Master

2 Nationality

3 Contact details

Phone number

Mobile

Fax number

Email

**PART D – Vessel**

1 Name of Vessel

2 Vessel type (e.g. longline, purse seine, pole and line)

3 IDU number

4 Vessel registration

5 International radio call sign

6 Current flag state

7 Previous owner(s) and flag state(s)

8 Enclosure Cover:  YES  NO

9 Description of Vessel log: size, colour, scheme, IRECI

IRECI:  Size Type:

LOA:  Depth:

Beam:  Colour:

10 Fish hold storage  Carrying capacity

11 Frame type:  Hull type – steelth:

12 Engine power kw:

13 Number of crew members onboard

Nationality	Number

Attach a crew list giving names, nationalities and proper numbers of each crew member (attachment)

14 MTU details

Serial number:

Model Type:

Manufacturer No:

**PART E – Fishing Authorization form**

**1 Authorisation:**

Area	Validity	Class

**2 Species:**


**3 Fishing gear collected:**  
 1.  LI  PL  PS  BR  other \_\_\_\_\_

**PART F – Species and other information**

**1 Target species (for Tuna etc):**  
 a. \_\_\_\_\_  
 b. \_\_\_\_\_  
 c. \_\_\_\_\_  
 d. \_\_\_\_\_

**2 Certificate applying for:**

Archipelagic Waters  EEZ  
 Territorial Sea  High seas

Other: \_\_\_\_\_

**3. Intended Part of landing, transshipment, provision:**

Mackerels  Fiji Tuna  
 Laysan  Levele  
 Princess Wharf Other: \_\_\_\_\_

**PART G – Declaration by Agent/Owner:**  
**IMPORTANT**

I, the Owner detailed in Part A or the Agent detailed in Part B:

- Apply for the grant of an Offshore License in respect of the vessel described in Part D, and
- Declare that the information provided on this form is, to the best of my/our knowledge, true and correct,
- Consent to comply with the requirements under the Offshore Fisheries Management Decree and its Regulations.

**Signature and date:**

--

**Full name (Company Seal):**

--

**Position held in the Company (if applicable):**

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**Checklist of attachments:**  
 The attachments to this application are:

- Registration certificate
- Decree Districts Alert (DDA) Contact Details Form
- Crew list
- Colour Stamped Passport (Master, Crew etc)
- Copies of authorisation
- Photo of Vessel (star view, side view, stern)

**PART H – OFFICIAL USE ONLY**

1. Status: approved / not approved / pending

2. Amount Received: 

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3. Issuing Officer: 

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4. Signature: 

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5. Receipt No.: 

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**Official seal**



SCHEDULE 6B

Regulation 16(2)

Fiji Government - Fisheries Department

LICENCE TO FISH WITHIN FIJI'S ECONOMIC EXCLUSIVE ZONE APPLICATION

The fee for processing of your application is outlined in Schedule 7 of the Offshore Fisheries Management Regulations. Foreign-Selling vessels can only target tuna within Fiji's EEZ.

Documents can be made to:  
Department of Fisheries.

**What you need to do:**  
Do not fax or email the completed form along with any attachments to:  
Fiji Fisheries Department  
Offshore Fisheries Division  
PO Box 2218  
Government Buildings  
Suva, Fiji

**PART A – Owner**  
1 Name of Registered Owner / Company

2 Postal address

3 Other Vessels owned (make, model, flag, BECS, (attach details))

4 Contact person's name

Business phone

Mobile

Fax

Email address

**PART B – Agent**  
1 Name of Company

2 Contact person's name

Business phone

Mobile

Fax

Email address

**PART C – Master**  
1 Name of Master

2 Nationality

Passport

3 Contact details

Postal address

Phone number

Mobile

Phone/Satphone

Fax number

Frost

**PART D – Vessel**  
1 Name of Vessel

2 Vessel type (e.g. longline, purse seine, pole and line)

IMO number

4 Vessel registration

5 International radio call sign

6 Current flag state

7 Previous owner(s) and flag state(s)

8 International code UIC

9 Description of Vessel (e.g. size, colour, scheme, GRT)

GRT: Net Tonnage  
LOA: Length  
Beam: Depth  
Colour

Twin hold storage: Carrying capacity

Fuselage type: Hull type – steel/ib

Engine power (kw)

10 Number of crew members onboard

Nationality	Number

Attach a note for all log books, catch records and progress analysis of each crew member (attachments)



**II MTE details (D/D)**

Serial number	
Model Type	
Manufacturer Mobile No	

**PART E – Fishing Authorization held**

**1. Authorizations**

Area	Validity	Gear

**2. Species**


**3. Fishing gear referenced**  
 IT  FI  PS  DL  Other: \_\_\_\_\_

**PART F – other information**

**1. Involved: Part of landing, transshipment, provision**

<input type="checkbox"/> Maitavala	<input type="checkbox"/> Fij Fish
<input type="checkbox"/> Luvuvu	<input type="checkbox"/> Luvuvu
<input type="checkbox"/> Princes Wharf	Other: _____

**PART G – Declaration by Agent/Owner**  
**IMPORTANT**

I, the Owner detailed in Part A, or the Agent detailed in Part B:

- Apply for the grant of a Foreign Fishing License in respect of the vessel detailed in Part E, and
- Declare that the information provided on this form is, to the best of my/our knowledge, true and correct, and
- Consent to comply with the requirements under the Offshore Fisheries Management Decree 2012 and its Regulations and the Laws of Fiji.

**Signature and date**

--

**Full name (Company Seal)**

--

**Position held in the Company (if applicable)**

--

**Checklist of attachments**

The attachments to this application are:

- Registration certificate
- Domestic District Alert (DDA) Contract Details Form
- Certificate
- Colour Scanned Passport [Master, Owner etc]
- Copies of authorization
- Photo of vessel (plan, side, stern)

**PART H – OFFICIAL USE ONLY**

**1. Status: approved / not approved / pending**

**2. Assessor Name/No**

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**3. Reviewing Officer**

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**4. Signature:**

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**5. Receipt No:**

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Official seal



SCHEDULE 6C

Regulation 17(2)

Fiji Government - Fisheries Department

SPORT OR RECREATIONAL FISHING LICENCE APPLICATION

<p><b>PART A – Owner (Additional form)</b></p> <p>1 Name of Company</p> <p>2 Postal address</p> <p>3 Other Vessels owned (make – model, flag, TRCS (attach))</p> <p>4 Contact person's name</p> <p>Business phone</p> <p>Mobile</p> <p>Fax</p> <p>Email address</p> <p><b>PART B – Agent / Charterer</b></p> <p>1 Name of Company</p> <p>2 Contact person's name</p> <p>Business phone</p> <p>Mobile</p> <p>Fax</p> <p>Email address</p> <p><b>PART C – Master</b></p> <p>1 Name of Master</p> <p>2 Nationality</p> <p>Passport</p> <p>3 Contact details</p> <p>Postal address</p> <p>Phone number</p> <p>Mobile</p> <p>Phone/fax/other</p>	<p>Fac number</p> <p>Vessel</p> <p><b>PART D – Vessel</b></p> <p>1 Name of Vessel</p> <p>2 Vessel type (e.g. 1)</p> <p>3 IMO number</p> <p>4 Vessel registration</p> <p>5 International code Call sign</p> <p>6 Insurance cover</p> <p>7 Previous owner(s) and flag State(s)</p> <p>8 Vessel Port base</p> <p>9 Description of Vessel (e.g. size, weight, weight, GRT)</p> <p>GRT</p> <p>Net Ton</p> <p>LOA</p> <p>Depth</p> <p>Beam</p> <p>Colour</p> <p>Fish hold capacity</p> <p>Carrying capacity</p> <p>Engine type</p> <p>Hull type – wood/Fib</p> <p>Engine power kW</p> <p>10 Number of crew members aboard</p> <table border="1"> <thead> <tr> <th>Nationality</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table> <p>Attach a crew list giving names, nationalities and passport numbers of each crew member (attachment)</p> <p>11 STU details</p> <p>Serial number</p> <p>Model/Type</p> <p>Access/Model No</p> <p><b>PART E – Fishing Authorization held</b></p> <p>1 Authorizations</p> <table border="1"> <thead> <tr> <th>Area</th> <th>Validity</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>2 Species</p> <p>3 Fishing gear authorized</p> <p>IB <input type="checkbox"/> PL <input type="checkbox"/> DL <input type="checkbox"/> CR <input type="checkbox"/> other _____</p>	Nationality	Number			Area	Validity	Fee			
Nationality	Number										
Area	Validity	Fee									

<p><b>PART F – Species and other information</b></p> <p>1. Target species (list: British, Moroccan etc)</p> <p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p>d. _____</p> <p>2. Catch area applying for:</p> <p><input type="checkbox"/> Archipelagic Waters    <input type="checkbox"/> EEZ</p> <p><input type="checkbox"/> Territorial Seas</p> <p>3. Intended Port of loading</p> <p>Please specify: _____</p> <p><b>PART G – Declaration by Agent/Owner</b> <b>IMPORTANT</b></p> <p>I, the Owner detailed in Part A, or the Agent detailed in Part B:</p> <ul style="list-style-type: none"> <li>• Apply for the grant of a recreation fishing licence in respect of the vessel described in Part D, and</li> <li>• Declare that the information provided on this form is, to the best of my/our knowledge, true and correct, and</li> <li>• Consent to comply with the Offshore Fisheries Management Decree and its Regulations and the Laws of Fiji.</li> </ul> <p>Signature and date: <input style="width: 150px; height: 30px;" type="text"/></p> <p>Full name (Company Seal): <input style="width: 150px; height: 20px;" type="text"/></p> <p>Position held in the Company (if applicable): <input style="width: 150px; height: 20px;" type="text"/></p> <p><b>Checklist of attachments</b></p> <p>The attachments to this application are:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Registration certificate</li> <li><input type="checkbox"/> Business Diversion Alert (BDA) Contact Details Form</li> <li><input type="checkbox"/> Crew list</li> <li><input type="checkbox"/> Colour Scanned Passport (Master, Owner, etc)</li> <li><input type="checkbox"/> Copies of authorisation</li> <li><input type="checkbox"/> Vessel photo (side, plus, stern)</li> <li><input type="checkbox"/> Insurance cover</li> </ul>	<p><b>PART H – OFFICIAL USE ONLY</b></p> <p>1. Status- approved/ not approved/ pending</p> <p>2. Amount Received: <input style="width: 100px; height: 20px;" type="text"/></p> <p>3. Receiving Officer: <input style="width: 100px; height: 20px;" type="text"/></p> <p>4. Signature: <input style="width: 100px; height: 20px;" type="text"/></p> <p>5. Receipt No.:</p> <div style="border: 1px solid black; width: 100%; height: 100px; display: flex; align-items: center; justify-content: center; margin-top: 10px;"> <p>Official seal</p> </div>
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SCHEDULE 6D

Regulation 18(2)

Fiji Government - Fisheries Department

EXPLORATORY FISHING OR TEST FISHING APPLICATION

**1. PART A - Applicant details**

Name of Company/ Organisation

Postal address

Business phone  Mobile   
 Fax  Email address

**2. PART B - Activity details**

Project title:   
 Activity level:

Gear type(s):  TSW  LL  DC. Other (specify):

Targeted species (eg. orange snapper, alfonsino, blue tang etc.)

Start Date:  End Date:

**3. PART C - Vessel details**

Name of Vessel  Vessel type (e.g. longline, purse seine, yaku and hani)

IMO number  Vessel registration

International radio Call sign  Trawl length

Current flag state  Carrying capacity

Boysen number(s)   Flag state

and flag state(s)

Insurance cover (Y/N)  Engine power

Description of Fuel (e.g. oil, coal, ethanol, GHD, other)

CO<sub>2</sub>  Fuel Tank

COA  Depth

Bonus  Colour

Number of crew members on board

Nationality	Number

ITU details

Serial number

Model Type

Diameter 50000

**4. PART D- AGREEMENTS** (Please attach the following information to your application)

Tick where appropriate

Partnership agreement  Joint venture  Other

Please state partner details   
 (name of partnering company- email and mobile of agreement etc.)

**5. PART E- Exploratory Fishing details** (to be attached to the application)**Project proposal:**

Clearly outline the fishing objectives and methodology that will be used in your project. Be as specific as possible. If capture is involved, outline methods (eg. length of activity, gear used etc) and stress levels on affected species. If biological sample collection or other intrusive activities (eg surgery) are part of the project request, you must also provide sufficient detail on methodology and indicate efforts to reduce wildlife pain or stress.

**Project Location:**

Identify the specific location(s) of your field work, including co-ordinates (latitude/longitude). If large areas will be covered, provide a map summary of locations included in your study. If appropriate, identify which special or protected lands you plan to work in (eg MPA's, seasonant etc). If your project is to occur in an area of high species interaction, please indicate.

**Personal Experience:**

Outline your previous experience in relation to the proposed activities and capture handling of wildlife. If other persons may be involved with this activity (eg. field assistant), also list their names and previous experience in relation to the proposed project.

The attachments to this application are:

- |   |   |
|---|---|
| <input type="checkbox"/> Registration certificate                           | <input type="checkbox"/> Photo vessel (plan, side, stern) |
| <input type="checkbox"/> Inmarsat Distress Alert (IDA) Contact Details Form | <input type="checkbox"/> Cover list                       |
| <input type="checkbox"/> Color Scanned Passport (applicant/master)          | <input type="checkbox"/> Copies of authorizations         |

**6. PART F - DECLARATION**

I, the applicant detailed in Part A applying for an exploratory fishing authorization,

- declare that the information provided on this form is, to the best of my/our knowledge, true and correct
- Consent to comply with the Fisheries Management Decree 2012 and its Regulations and the Laws of Fiji

Full name and signature:

Date

Seal

**7. PART G - OFFICIAL USE ONLY**

1. Status= approved/ not approved/ pending

2. Assessed Ecologist

3. Reviewing Officer

4. Signature/Date

Official seal



SCHEDULE 6E

Regulation 19(2)

Fiji Government - Fisheries Department

SCIENTIFIC RESEARCH APPLICATION

**1. PART A – Applicant**

Name of Company/ Organisation:

Postal address:   
  
 Postcode

Business phone:  Mobile:   
 Fax:  Email address:

**2. PART B – Research details**

Project title:   
 Project intent:

Applying for an authorisation relating to (check all that apply):

species at risk       activities attached to fish       collection of animal or biological samples  
 species of special interest       activities attached to gear

Other:

Start Date:  End Date:

**3. PART C – Vessel**

Name of Vessel:

IMO number:

International radio Call sign:

Current flag state:

Previous name(s) and flag State(s):

Business name: Y/N:

Description of Vessel (e.g. size, colour, schema, GRT):

GRT:  Net Tonnage:   
 LDA:  Depth:   
 Beam:  Colour:

MTI details:   
 Serial number:   
 Model/Type:   
 Inshore Mobile No:

Vessel type (e.g. longline, purse seine, pole and line):

Vessel registration:

Fish hold tonnage:

Carrying capacity:

Engine type:

Engine power kW:

Number of crew members on board:

Nationality	Number

**4. PART D – Scientific Research (Please attach the following information to your application)**

**Project proposal:**  
 Clearly outline the research objectives and methodology that will be used in your project. Be as specific as possible. If capture is involved, outline methods (eg. length of activity, gear used etc) and how you will stress freely to affected species. If biological sample collection or other aversive activities (eg surgery) are part of the project request, you must also provide sufficient detail on methodology and indicate efforts to reduce wildlife pain or stress.

**Project Location:**  
 Identify the specific location(s) of your field work, including co-ordinates (latitude/longitude). If large areas will be covered, provide a map/summary of locations included in your study. If appropriate, identify which special or protected lands your plan to work in (e.g., MPAs, wetland etc.). If your project is to occur in an area of high species interaction, please indicate.

**Personnel Experience:**  
 Outline your previous experience in relation to the proposed activities and capture/handling of wildlife. If other persons may be involved with this project (e.g., field assistant), also list their names and previous experience in relation to the proposed project.

**5. PART E- DECLARATION**

I, the Owner (Agent detailed in Part B):

- Applying for a scientific research authorization declare that the information provided on this form is, to the best of my/our knowledge, true and correct.
- Consent to comply with the Offshore Fisheries Management Decree 2012 and its Regulations and the Laws of Fiji.

Full name and signature:

Date:

Seal

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**6. PART F- OFFICIAL USE ONLY**

1. Status- approved/ not approved/ pending

2. Amount Received:

3. Receiving Officer:

4. Signature/date:

Official seal



SCHEDULE 6F

Regulation 20(3)

Fiji Government - Fisheries Department

**AUTHORISATION TO FISH BEYOND FIJI'S FISHERIES WATERS – HIGH SEAS**

<p><b>PART A – Applicant</b></p> <p>1. Name of Applicant</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>2. Postal address</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p style="text-align: right; margin-right: 20px;"><i>Postcode</i></p> <p>3. Email address <input style="width: 80%;" type="text"/></p> <p>4. Business phone <input style="width: 80%;" type="text"/></p> <p>5. Mobile <input style="width: 80%;" type="text"/></p> <p>6. Fax <input style="width: 80%;" type="text"/></p> <hr/> <p><b>PART B – Purpose of Application</b> <i>(please tick)</i></p> <p>WCPFC High Seas Authorisation <input type="checkbox"/></p> <p>Authorisation to fish in waters under the jurisdiction of another Coastal State <input type="checkbox"/></p> <p>Authorisation to fish in high seas areas managed by other Regional Fisheries Management Organisation <input type="checkbox"/></p> <hr/> <p><b>PART C – Vessel</b></p> <p>1. Vessel Name: <input style="width: 90%;" type="text"/></p> <p>2. DUNS: <input style="width: 80%;" type="text"/></p> <p>3. LOA: <input style="width: 80%;" type="text"/></p> <p>4. Draft: <input style="width: 80%;" type="text"/></p> <p>5. Deck: <input style="width: 90%;" type="text"/></p> <p>6. GRT: <input style="width: 80%;" type="text"/></p> <p>7. Engine Power: <input style="width: 80%;" type="text"/></p> <p>8. Port of Registry: <input style="width: 80%;" type="text"/></p> <p>9. Fish Hold Capacity: <input style="width: 80%;" type="text"/></p> <p>10. Fishing Method <i>(please tick)</i></p> <p>Trawler <input type="checkbox"/> Free-seine <input type="checkbox"/></p>	<p>Pole and Line <input type="checkbox"/> Other <input type="checkbox"/></p> <p>If Other, please specify:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>11. Target Species (please list – e.g. Tuna, Billfish)</p> <p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p>d. _____</p> <hr/> <p><b>PART D – DECLARATION</b></p> <p>I, the applicant declared in Part A applying for an export licence, warrant/ permit:</p> <ul style="list-style-type: none"> <li>• Declare that the information provided on this form (i), to the best of my/our knowledge, true and correct.</li> <li>• Comply to comply with the Offshore Fisheries Management Decree 2012 and its Regulations and the Laws of Fiji.</li> </ul> <p>Full name and signature</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Company Seal <input style="width: 150px; height: 25px;" type="text"/> Date <input style="width: 100px; height: 25px;" type="text"/></p> <hr/> <p><b>Checker of attachments</b></p> <p>The attachments to this application are:</p> <p><input type="checkbox"/> Flag Registration certificate</p> <p><input type="checkbox"/> International Fisheries-Watch (IFW) Essential Details Form</p> <p><input type="checkbox"/> Crew list</p> <p><input type="checkbox"/> Uniform Inshore Passenger (Master, Owner etc)</p> <p><input type="checkbox"/> Copies of authorisation</p> <p><input type="checkbox"/> Details of other vessels served</p> <p><input type="checkbox"/> Recent photo (plan view, side view, stern)</p> <p><b>PART E – OFFICIAL USE ONLY</b></p> <p><input type="checkbox"/> 1. Approved <i>(please tick)</i></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>2. Authorisation No: _____</p> <p>Fees paid <i>(please tick)</i></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>3. Name of Issuing Officer</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>4. Signature &amp; Seal</p> <div style="border: 1px solid black; width: 100%; height: 60px; display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 80%; height: 50px;"></div> <div style="border: 1px solid black; width: 20%; height: 50px; display: flex; align-items: center; justify-content: center;"> <p>Official seal</p> </div> </div>
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SCHEDULE 6G

Regulation 13(2)

Fiji Government - Fisheries Department

EXPORT AND IMPORT APPLICATION

<p><b>PART A – APPLICANT</b></p> <p>1. Name of Applicant</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2. Address of Applicant</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p style="text-align: right; font-size: small;">Postcode</p> <p>3. Email address</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>4. Business phone</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>5. Mobile</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>6. Fax</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>Part <input type="checkbox"/> Derivative <input type="checkbox"/> Fresh <input type="checkbox"/></p> <p>Frozen <input type="checkbox"/> Other <input type="checkbox"/></p> <p>If Other, please specify</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2. Source, (please tick)</p> <p>Wild <input type="checkbox"/> Cultured/ Farmed <input type="checkbox"/></p> <p>Other <input type="checkbox"/></p> <p>If Other, please specify</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p><b>PART B – PURPOSE OF APPLICATION</b> <i>(please tick)</i></p> <p>Export <input type="checkbox"/> Import <input type="checkbox"/></p> <p>Re-Export <input type="checkbox"/></p>	<p><b>PART E – DECLARATION</b></p> <p>I, the applicant declared in Part A:</p> <ul style="list-style-type: none"> <li>• Applying for an export/import re-export permit, declare that the information provided on this form is, to the best of my own knowledge, true and correct.</li> <li>• Consent to comply with the Fisheries Management Decree 2012 and its Regulations and the Laws of Fiji.</li> </ul> <p>Full name and signature</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p style="display: flex; justify-content: space-between;"> <span>Official Seal</span> <span>Date</span> </p>
<p><b>PART C – Shipment</b></p> <p>1. Country of Origin</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2. Country of Destination</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>3. Shipment Date</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>4. Container No:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>5. Name of Exporter/ Importer</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>6. Address of Exporter / Importer</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<p><b>PART F – OFFICIAL USE ONLY</b></p> <p>1. Approved <i>(please tick)</i></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>2. Receipt No. _____</p> <p>3. Tax paid <i>(please tick)</i></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>4. Name of Issuing Officer</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>5. Signature &amp; Seal</p> <div style="border: 1px solid black; height: 60px; width: 100%; display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; height: 40px; width: 80%;"></div> <div style="border: 1px solid black; height: 40px; width: 20%; text-align: center; padding: 5px;">Official seal</div> </div>
<p><b>PART D – COMMODITY</b></p> <p>1. Condition of Export/Import Commodity <i>(please tick)</i></p> <p>Live <input type="checkbox"/> Dead <input type="checkbox"/> Whole <input type="checkbox"/></p>	



SCHEDULE 6S

Regulation 30(3)  
Fiji Government - Fisheries Department

RECORD OF FISH IMPORTERS AND EXPORTERS

**1. PART A – COMPANY**  Export  Import

Name of Company:  Postal address:

Business phone:  Mobile:

Tax:  Email address:

**2. PART B – OWNERS**

Please fill in distribution breakdown

Name	Citizen	Number of shares

**3. PART C – PRODUCT**

Product name(s) (lot):

Product type:

fresh  frozen  ice  fillet  smoking  dried

seafood  other  other (specify):

Product source:

Wild  cultured  other

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**4. PART D – DECLARATION**

I, the Owner (Agent detailed in Part B)

- Applying for a scientific research authorization declare that the information provided on this form is, to the best of my/our knowledge, true and correct.
- Consent to comply with the Fisheries Management Decree 2017 and its Regulations and the Law of Fiji.

Full name and signature:

Date:

Official Seal



Ministry of Fisheries  
Level 1 Takayawa Building,  
Suva, Fiji.  
Telephone: (679) 3301 611  
Facsimile: (679) 3300 435