

Latest updates

25 October 2023

In brief

This Bulletin includes brief details in relation to the following:

- Recent changes to immigration requirements for former Fijians living abroad who want to live, work and/or study in Fiji.
- Review of the tax clearance requirements by the Fiji Revenue and Customs Service (**FRCS**).

In detail

1. Immigration changes

The Minister for Home Affairs & Immigration, Honourable Pio Tikodudia announced the following on 13 October 2023:

- Beginning from 13 October 2023 all Fijians living abroad who are registered in the Vola ni Kawa Bula (**VKB**) and those descended from Fijians but are living overseas will qualify to enter, work and reside in Fiji subject to proof of descent;
- A qualifying person has to apply for the exemption before entering Fiji, but once the person enters Fiji s/he is free to work, reside, open a bank account and do business in Fiji like any other Fijian.
- The specific process(es) will be communicated through the Department of Immigration.

We understand that the Department is currently working on relevant application forms and processes.

2. Changes to the tax clearance requirements

Effective from 6 October 2023 the FRCS has increased the financial limit for obtaining a tax clearance certificates (**TCC**) from F\$10,000 to F\$20,000. However, this excludes payments for services of any amount.

This means that individuals and businesses will not require a TCC for remittances that are valued at less than F\$20,000 (except for payments for services).

The following remittances are exempt from TCC:

- Education funds paid to educational institutions for student's fees;
- Payments for medical bills;
- Import payments:
 - Goods already landed and cleared by the FRCS (inclusive of freight and insurance for shipment);
 - Prepayment of term bills for goods already landed and cleared by the FRCS; and
 - Third party payments for goods lands and cleared by the FRCS;
- Merchant goods – payments for goods which are facilitated via Fiji for other Pacific Island countries; and
- Payments for imports of fuel/oil and lubricants.

Let's talk

Please contact any of our following Partners or Directors, if you wish to discuss how the above or any other matters may impact your business.



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