

PUBLIC FINANCE**4.7 INCIDENCE OF CUSTOMS TAXES**

Period	Value of Imports	Fiscal Duty*	Percentage [Col.3 x 100]	VAT*	Percentage [Col.5 x 100]	Total Duty	Percentage Total Duty/ Imports	
	[FJD000]	[FJD000]	[Col.2]	[FJD000]	[Col.2]	[FJD000]	[Col. 7 x 100] [Col. 2]	
	2	3	4	5	6	7	8	
Yearly								
1993	1,165,911	130,429	11.2	121,117	10.4	251,546	21.6	
1994	1,229,100	137,885	11.2	118,709	9.7	256,594	20.9	
1995	1,253,900	154,067	12.3	113,312	9.0	267,379	21.3	
1996	1,384,500	147,814	10.7	115,251	8.3	263,065	19.0	
1997	1,392,700	166,778	12.0	118,623	8.5	285,401	20.5	
1998	1,434,100	167,422	11.7	126,038	8.8	293,460	20.5	
1999	1,838,251	181,331	9.9	168,520	9.2	349,851	19.0	
2000	1,822,222	150,252	8.2	119,118	6.5	269,370	14.8	
2001	2,017,051	134,505	6.7	252,222	12.5	386,727	19.2	
2002	1,970,000	170,322	8.6	276,692	14.0	447,014	22.7	
2003	2,284,730	191,802	8.4	369,920	16.2	561,722	24.6	
2004	2,501,639	206,627	8.3	408,193	16.3	617,820	24.7	
2005	2,722,787	215,392	7.9	416,200	15.3	631,592	23.2	
2006	3,119,920	209,919	6.7	469,760	15.1	679,679	21.8	
2007	2,890,072	207,542	7.2	464,171	16.1	671,713	23.2	
2008	3,601,404	234,920	6.5	450,727	12.5	685,647	19.0	
2009	2,807,950	240,298	8.6	402,653	14.3	642,951	22.9	
Quarterly								
2008	Mar	711,329	52,850	7.4	104,573	14.7	157,423	22.1
	Jun	880,612	58,521	6.6	101,742	11.6	160,263	18.2
	Sep	1,049,237	58,923	5.6	122,485	11.7	181,408	17.3
	Dec	960,226	64,626	6.7	121,927	12.7	186,553	19.4
2009	Mar	709,750	51,144	7.2	99,410	14.0	150,554	21.2
	Jun	666,128	62,728	9.4	102,861	15.4	165,589	24.9
	Sep	722,971	63,120	8.7	102,942	14.2	166,062	23.0
	Dec	709,101	63,306	8.9	97,440	13.7	160,746	22.7
2010	Mar	641,899	54,479	8.5	113,014	17.6	167,493	26.1
	Jun	732,300	58,606	8.0	102,373	14.0	160,979	22.0
	Sep	761,995	67,207	8.8	130,621	17.1	197,828	26.0

Note: * Data on VAT and fiscal duty taken from returns submitted by Fiji Revenue & Customs Authority