

PUBLIC FINANCE

4.7 INCIDENCE OF CUSTOMS TAXES

Period	Value of Imports	Fiscal Duty	Customs Import VAT	Total Duty	Fiscal Duty as a % of Imports	Customs Import Vat as a % of Imports	Total Duty as a % of Imports	
	FJD [000]	FJD [000]	FJD [000]	FJD [000]				
Yearly								
2000	1,822,222	144,288	119,336	263,624	7.9	6.5	14.5	
2001	2,017,051	134,506	142,195	276,701	6.7	7.0	13.7	
2002	1,970,000	170,321	168,920	339,241	8.6	8.6	17.2	
2003	2,284,730	191,802	245,335	437,137	8.4	10.7	19.1	
2004	2,501,639	214,359	258,069	472,428	8.6	10.3	18.9	
2005	2,722,794	215,391	286,135	501,526	7.9	10.5	18.4	
2006	3,124,342	209,918	294,679	504,597	6.7	9.4	16.2	
2007	2,890,071	207,542	263,824	471,366	7.2	9.1	16.3	
2008	3,601,404	234,921	323,137	558,058	6.5	9.0	15.5	
2009	3,022,159	240,298	298,212	538,510	8.0	9.9	17.8	
2010	3,464,614	252,417	328,534	580,951	7.3	9.5	16.8	
2011	3,913,571	246,500	424,618	671,118	6.3	10.8	17.1	
2012	4,030,678	258,632	436,824	695,456	6.4	10.8	17.3	
2013	5,198,924 ^[a]	310,952	524,613	835,565	6.0	10.1	16.1	
2014	5,012,583	365,083 ^[b]	560,155	925,238	7.3	11.2	18.5	
2015	4,756,824	392,324	572,763	965,087	8.2	12.0	20.3	
2016	4,820,066	397,641	444,333	841,974	8.2	9.2	17.5	
2017	4,963,774	419,276	468,886	888,162	8.4	9.4	17.9	
2018	5,696,051 ^[c]	441,488	519,121	960,609	7.8	9.1	16.9	
2019	6,010,521	420,461	471,099	891,560	7.0	7.8	14.8	
Quarterly								
2019	Mar	1,350,712	104,837	125,562	230,399	7.8	9.3	17.1
	Jun	1,269,881	104,575	116,667	221,242	8.2	9.2	17.4
	Sep	1,374,992	108,774	120,893	229,667	7.9	8.8	16.7
	Dec	2,014,936 ^[a]	102,275	107,977	210,252	5.1	5.4	10.4
2020 [p]	Mar	1,090,562	85,073	97,003	182,076	7.8	8.9	16.7
	Jun	879,327 ^[d]	67,356	76,610	143,966	7.7	8.7	16.4
	Sep	877,023	73,931	80,064	153,995	8.4	9.1	17.6

Notes:

[a] Increase due to the import of Aircraft.

[b] Increase in the rate of fiscal duty on goods like alcohol & cigarettes, luxury items and CD led to the increase.

[c] Increase due to the import of vehicles, aircraft & associated transport equipment and mineral products.

[d] Decline is due to lower imports of vehicles & parts thereof and mineral products.

Source: Data on Fiscal Duty & Customs Import VAT has been sourced from Fiji Revenue & Customs Services.