Fiji Customs extended the use of ASYCUDAWorld to process the refund of value added tax (VAT) to tourists for purchases made from authorized retailers

**Situation**

The Tourist VAT Refund Scheme (TVRS) was introduced by the Government to allow tourists to claim a VAT refund. Tourists submit a refund form at a TVRS counter. A Customs officer verifies the goods and fills out a bank form, which is then presented to the onsite bank to get the VAT amount back. In practice, filling out the bank form was lengthy, which led to long lines at the TVRS counter.

**Solution**

The ASYCUDA TVRS module (ASYTVRS) was developed by the national project team in cooperation with the onsite bank and the authorized retailers. It demonstrated the possible extension of ASYCUDAWorld technology to automate non-trade-related operations.

**Result**

The TVRS module was deployed to all authorized retailers (103 in total) to fill the refund form electronically and print a copy for the tourist at the time of purchase. With the purchase information available online, the Customs officer at the TVRS counter of each port and airport retrieves the refund forms linked to the claimant, verifies the goods and, with one click, adds the eligible item to the bank form. Automating the TVRS meant removing the officer’s additional task of verifying if the refund meets the eligibility requirements; thereby leading to quicker processing and shorter waiting time for the tourists.

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Refund forms processed</td>
<td>19,821</td>
<td>19,114</td>
<td>14,982</td>
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<tr>
<td>VAT on purchases FJD</td>
<td>1,855,936</td>
<td>1,916,535</td>
<td>1,601,183</td>
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<tr>
<td>Number of Bank forms processed</td>
<td>7,958</td>
<td>8,767</td>
<td>7,414</td>
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<tr>
<td>VAT amount refunded FJD</td>
<td>1,329,568</td>
<td>1,435,124</td>
<td>1,322,333</td>
</tr>
</tbody>
</table>

Fiji Revenue & Customs Service
Annual Report 2016-2017

The ASYCUDA team has been training staff of licenced retailers in the use of the new module and also assisting them in meeting the system requirements necessary to use the module. In total, 26 retailer staff and 11 FRCS staff have attended the awareness and training.
**FIJI**

**Total Number of Customs Offices**
- **7**
- **6** Computerized
- **1** Paper-based

**Volume of Activity (2019)**
- **15,185** Customs Manifests
- **282,826** Customs Waybills
- **199,167** Import Declarations
- **35,925** Export Declarations
- **16,918** Transit Declarations

**Exports (2019)**
- **602** Million US$

**Imports (2019)**
- **2,042** Million US$

**Customs annual revenue evolution (Million US$)**
- 2015: 557
- 2016: 597
- 2017: 651
- 2018: 611
- 2019:

**Persons Trained**
- **450** Men
- **778** Women
- **328**