

**EXTRAORDINARY**  
**GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**

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No. 21

THURSDAY, 24th JULY

2025

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[LEGAL NOTICE NO. 34]

CUSTOMS ACT 1986

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**Customs (Prohibited Imports and Exports)**  
**(Amendment) Regulations 2025**

IN exercise of the powers conferred on me by section 64 of the Customs Act 1986, I hereby make these Regulations—

*Short title and commencement*

1.—(1) These Regulations may be cited as the Customs (Prohibited Imports and Exports) (Amendment) Regulations 2025.

(2) These Regulations come into force on 1 August 2025.

(3) In these Regulations, the Customs (Prohibited Imports and Exports) Regulations 1986 is referred to as the “Principal Regulations”.

*Schedule 2 amended*

2. The Principal Regulations are amended in Schedule 2 by—

- (a) in item 8, deleting “The Exporter shall produce to the Comptroller an export permit issued by the Department of Environment as required under the Endangered and Protected Species Act 2002” and substituting “The Importer must produce to the Comptroller an import permit issued by the Department of Environment as required under the Endangered and Protected Species Act 2002”;

## (b) deleting item 14 and substituting the following—

<i>Item No</i>	<i>Description of Goods</i>	<i>Conditions, Restrictions or Requirements</i>
“14(a)	<p>Used or reconditioned motor vehicles principally designed for the transport of persons including station wagons and racing cars; dual purpose motor vehicles; vehicle chassis and vehicle chassis fitted with engines that are not Euro 4 compliant and are more than 8 years from the year of manufacture for diesel and unleaded vehicles. The vehicles subject to a licence are classified under the following tariff items in Schedule 2 to the Customs Tariff Act 1986—</p> <p>8703.21.10; 8703.21.30; 8703.21.50; 8703.21.90;  8703.22.10; 8703.22.30; 8703.22.50; 8703.22.90;  8703.23.11; 8703.23.13; 8703.23.15; 8703.23.19;  8703.23.21; 8703.23.23; 8703.23.25; 8703.23.29;  8703.24.10; 8703.24.30; 8703.24.50; 8703.24.90;  8703.31.10; 8703.31.30; 8703.31.50; 8703.31.90;  8703.32.10; 8703.32.30; 8703.32.50; 8703.32.90;  8703.33.11; 8703.33.13; 8703.33.15; 8703.33.19;  8703.33.21; 8703.33.23; 8703.33.25; 8703.33.29;  8704.21.32; 8704.21.34; 8704.21.36; 8704.21.38;  8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49;  8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58;  8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69;  8704.21.72; 8704.21.79; 8704.21.99; 8704.22.13;  8704.22.19; 8704.23.20; 8704.23.99; 8704.31.12;  8704.31.19; 8704.31.32; 8704.31.34; 8704.31.36;  8704.31.38; 8704.31.41; 8704.31.43; 8704.31.45;  8704.31.49; 8704.31.52; 8704.31.54; 8704.31.56;  8704.31.58; 8704.31.61; 8704.31.63; 8704.31.65;  8704.31.69; 8704.32.12; 8704.32.19; 8704.90.90;  8706.00.20; 8706.00.99;</p>	<p>The importer shall prove to the Comptroller that the vehicles imported will be used for the following purposes—</p> <ul style="list-style-type: none"> <li>(i) medical;</li> <li>(ii) logging;</li> <li>(iii) mining;</li> <li>(iv) road works;</li> <li>(v) tourism and tourism investment related projects; or</li> <li>(vi) meets the criteria of high-end, luxury, vintage or antique passenger motor vehicle with a value of duty not less than \$500,000.</li> </ul> <p>Vehicles imported for the purpose of (i) to (v) will be subject to the following conditions—</p> <ul style="list-style-type: none"> <li>(a) that any such vehicle must not be transferred, sold or used for any purpose other than the purpose for which it has been imported;</li> <li>(b) for the purpose of tourism and tourism investment related projects, all vehicles shall be discarded upon completion of the project and shall not be used in Fiji;</li> <li>(c) for the purpose of mining, the importer must be granted a mining licence or permit in accordance with the Mining Act 1965;</li> <li>(d) an imported articulated dumper truck will be used for mining purposes only;</li> <li>(e) for the purpose of logging, the skidder imported will be used for forestry or logging purposes only; and</li> <li>(f) for the purpose of road works, the imported specialised road works vehicle will be used for the purpose of Government funded or Government approved road projects only.</li> </ul>

14(b)	<p>Used or reconditioned motor vehicles principally designed for the transport of persons, including station wagons and racing cars; dual purpose motor vehicles; vehicle chassis and vehicle chassis fitted with engines unless they are Euro 4 compliant and are more than 5 years from the year of manufacture for hybrid vehicles. The vehicles subject to a licence are classified under the following tariff items in Part 1 of Schedule 2 to the Customs Tariff Act 1986—</p> <p>8703.40.20; 8703.40.40; 8703.40.60; 8703.40.80;  8703.40.99; 8703.50.20; 8703.50.40; 8703.50.60;  8703.50.80; 8703.50.99; 8703.60.11; 8703.60.15;  8703.60.19; 8703.60.23; 8703.60.29; 8703.70.11;  8703.70.15; 8703.70.19; 8703.70.23; 8703.70.29;  8704.21.32; 8704.21.34; 8704.21.36; 8704.21.38;  8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49;  8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58;  8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69;  8704.22.13; 8704.22.19; 8704.23.20; 8704.31.12;  8704.31.19; 8704.31.32; 8704.31.34; 8704.31.36;  8704.31.38; 8704.31.41; 8704.31.43; 8704.31.45;  8704.31.49; 8704.31.52; 8704.31.54; 8704.31.56;  8704.31.58; 8704.31.61; 8704.31.63; 8704.31.65;  8704.31.69; 8704.32.12; 8704.32.19; 8704.90.90;  8706.00.20; 8706.00.99;</p>	<p>The importer shall prove to the Comptroller that the vehicles imported will be used for the following purposes—</p> <ul style="list-style-type: none"> <li>(i) medical;</li> <li>(ii) logging;</li> <li>(iii) mining;</li> <li>(iv) road works;</li> <li>(v) tourism and tourism investment related projects; or</li> <li>(vi) meets the criteria of high-end, luxury, vintage or antique passenger motor vehicle with a value for duty not less than \$500,000.</li> </ul> <p>Vehicles imported for the purpose of (i) to (v) shall be subject to the following conditions—</p> <ul style="list-style-type: none"> <li>(a) that any such vehicle must not be transferred, sold or used for any purpose other than the purpose for which it has been imported;</li> <li>(b) for the purpose of tourism and tourism investment related projects, all vehicles shall be discarded upon completion of the project and shall not be used in Fiji;</li> <li>(c) for the purpose of mining, the importer must be granted a mining licence or permit in accordance with the Mining Act 1965;</li> <li>(d) an imported articulated dumper truck will be used for mining purposes only;</li> <li>(e) for the purpose of logging, the skidder imported will be used for forestry or logging purposes only; and</li> <li>(f) for the purpose of road works, the specialised road works vehicle imported will be used for the purpose of Government funded or Government approved road projects only.</li> </ul>
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14(c)	<p>Used or reconditioned vehicles for public transport of 16 persons or more and goods vehicles; road tractors; Liquid Petroleum Gas (LPG) vehicles; Compressed Natural Gas (CNG) vehicles; and solar vehicles unless they are not Euro 4 compliant. The vehicles subject to a licence are classified under the following tariff items in Schedule 2 to the Customs Tariff Act 1986—</p> <p>8701.21.90; 8701.22.90; 8701.23.90; 8701.24.90; 8701.29.00; 8701.30.90; 8701.91.90; 8701.92.90; 8701.93.90; 8701.94.90; 8701.95.90; 8702.10.21; 8702.10.22; 8702.20.21; 8702.20.22; 8702.30.21; 8702.30.22; 8702.90.91; 8702.90.92; 8703.21.10; 8703.21.30; 8703.21.50; 8703.21.90; 8703.22.10; 8703.22.30; 8703.22.50; 8703.22.90; 8703.23.11; 8703.23.13; 8703.23.15; 8703.23.19; 8703.23.21; 8703.23.23; 8703.23.25; 8703.23.29; 8703.24.10; 8703.24.30; 8703.24.50; 8703.24.90; 8703.31.10; 8703.31.30; 8703.31.50; 8703.31.90; 8703.32.10; 8703.32.30; 8703.32.50; 8703.32.90; 8703.33.11; 8703.33.13; 8703.33.15; 8703.33.19; 8703.33.21; 8703.33.23; 8703.33.25; 8703.33.29; 8704.10.90; 8704.21.12; 8704.21.19; 8704.21.32; 8704.21.3; 8704.21.36; 8704.21.38; 8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49; 8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58; 8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69; 8704.21.72; 8704.21.79; 8704.21.99; 8704.22.13; 8704.22.19; 8704.22.30; 8704.22.99; 8704.23.20; 8704.23.40; 8704.23.99; 8704.31.12; 8704.31.19; 8704.31.72; 8704.31.79; 8704.31.99; 8704.32.12; 8704.32.14; 8704.32.30; 8704.32.50; 8704.32.90; 8704.41.00; 8704.42.00; 8704.43.00; 8704.51.00; 8704.52.00; 8704.90.90; 8705.10.90; 8705.20.90; 8705.30.90; 8705.40.90; 8705.90.20; 8705.90.99; 8706.00.20; 8706.00.99; 8708.99.30; 8710.00.00;</p>	<p>The importer shall prove to the Comptroller that the vehicles imported will be used for the following purposes—</p> <ul style="list-style-type: none"> <li>(i) medical;</li> <li>(ii) national security and defence;</li> <li>(iii) logging;</li> <li>(iv) mining;</li> <li>(v) road works; and</li> <li>(vi) tourism and tourism investment related projects</li> </ul> <p>Vehicles imported for the purpose of (i) to (v) shall be subject to the following conditions—</p> <ul style="list-style-type: none"> <li>(a) that any such vehicle must not be transferred, sold or used for any purpose other than the purpose for which it has been imported;</li> <li>(b) for the purpose of tourism and tourism investment related projects, all vehicles shall be discarded upon completion of the project and shall not be used in Fiji;</li> <li>(c) for the purpose of national security and defence, the importer shall produce to the Comptroller the written permission of the Minister responsible for home affairs to import such motor vehicles;</li> <li>(d) for the purpose of mining, the importer must be granted a mining licence or permit in accordance with the Mining Act 1965;</li> <li>(e) an imported articulated dumper truck will be used for mining purposes only;</li> <li>(f) for the purpose of logging, the skidder imported will be used for forestry or logging purposes only; and</li> <li>(g) for the purpose of road works, the specialised road works vehicle imported will be used for the purpose of Government funded or Government approved road projects only.”; and</li> </ul>
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(c) deleting item 25 and substituting the following—

<i>Item No</i>	<i>Description of Goods</i>	<i>Conditions, Restrictions or Requirements</i>
"25	<p>New vehicles; road tractors; motor vehicles for the transport of persons; motor cars and other motor vehicles, principally designed for the transport of persons including station wagons and racing cars; motor vehicles for the transport of goods; dual purpose motor vehicles; vehicle chassis and vehicle chassis fitted with engines.</p> <p>For the purposes of this paragraph, a new vehicle does not include—</p> <ul style="list-style-type: none"> <li>(i) new specialised mining vehicles used for mining purposes only;</li> <li>(ii) new 100% electric vehicles with an electric motor, capable of being charged by plugging to an external source of electric power under tariff items 8701.24.10; 8702.40.11; 8702.40.12; 8702.40.19; 8703.10.21 8703.80.10; 8704.60.00, quad bikes and the like; and</li> <li>(iii) new motor vehicles principally designed for the purpose of national security and defence under tariff item 8710.00.00.</li> </ul>	<p>The importer must produce to the Comptroller a Euro 4 compliance certificate issued by the manufacturer.</p> <p>The importer must obtain the prior approval of the Comptroller for any modification to imported cargo vans, panel vans and the like. Such modifications must be limited to the inclusion of additional seating. Where any such modification results in a change in the tariff classification of the vehicle, the modified vehicle will be subject to the applicable duties.”.</p>

*Schedule 3 amended*

## 3. The Principal Regulations are amended in Schedule 3 by—

## (a) deleting item 5 and substituting the following—

“5. (a)	<p>Used or reconditioned motor vehicles principally designed for the transport of persons including station wagons and racing cars; dual purpose motor vehicles; vehicle chassis and vehicle chassis fitted with engines that are Euro 4 compliant and are not more than 8 years from the year of manufacture for diesel and unleaded vehicles. The vehicles subject to a licence are classified under the following tariff items in Schedule 2 to the Customs Tariff Act 1986—</p> <p>8703.21.10; 8703.21.30; 8703.21.50; 8703.21.90; 8703.22.10; 8703.22.30; 8703.22.50; 8703.22.90; 8703.23.11; 8703.23.13; 8703.23.15; 8703.23.19; 8703.23.21; 8703.23.23; 8703.23.25; 8703.23.29; 8703.24.10; 8703.24.30; 8703.24.50; 8703.24.90; 8703.31.10; 8703.31.30; 8703.31.50; 8703.31.90; 8703.32.10; 8703.32.30; 8703.32.50; 8703.32.90; 8703.33.11; 8703.33.13; 8703.33.15; 8703.33.19; 8703.33.21; 8703.33.23; 8703.33.25; 8703.33.29; 8704.21.32; 8704.21.34; 8704.21.36; 8704.21.38; 8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49; 8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58; 8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69; 8704.21.72; 8704.21.79; 8704.21.99; 8704.22.13; 8704.22.19; 8704.23.20; 8704.23.99; 8704.31.12; 8704.31.19; 8704.31.32; 8704.31.34; 8704.31.36; 8704.31.38; 8704.31.41; 8704.31.43; 8704.31.45; 8704.31.49; 8704.31.52; 8704.31.54; 8704.31.56; 8704.31.58; 8704.31.61; 8704.31.63; 8704.31.65; 8704.31.69; 8704.32.12; 8704.32.19; 8704.90.90; 8706.00.20; 8706.00.99;</p> <p>The importer must obtain the prior approval of the Comptroller for any modification to imported cargo vans, panel vans and the like. Such modifications must be limited to the inclusion of additional seating. Where any such modification results in a change in the tariff classification of the vehicle, the modified vehicle will be subject to the applicable duties.</p>
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(aa)	<p>Used or reconditioned motor vehicles principally designed for the transport of persons, including station wagons and racing cars; dual purpose motor vehicles; vehicle chassis and vehicle chassis fitted with engines unless they are Euro 4 compliant and are not more than 5 years from the year of manufacture for hybrid vehicles. The vehicles subject to a licence are classified under the following tariff items in Part 1 of Schedule 2 to the Customs Tariff Act 1986—</p> <p>8703.40.20; 8703.40.40; 8703.40.60; 8703.40.80; 8703.40.99; 8703.50.20; 8703.50.40; 8703.50.60; 8703.50.80; 8703.50.99; 8703.60.11; 8703.60.15; 8703.60.19; 8703.60.23; 8703.60.29; 8703.70.11; 8703.70.15; 8703.70.19; 8703.70.23; 8703.70.29; 8704.21.32; 8704.21.34; 8704.21.36; 8704.21.38; 8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49; 8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58; 8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69; 8704.22.13; 8704.22.19; 8704.23.20; 8704.31.12; 8704.31.19; 8704.31.32; 8704.31.34; 8704.31.36; 8704.31.38; 8704.31.41; 8704.31.43; 8704.31.45; 8704.31.49; 8704.31.52; 8704.31.54; 8704.31.56; 8704.31.58; 8704.31.61; 8704.31.63; 8704.31.65; 8704.31.69; 8704.32.12; 8704.32.19; 8704.90.90; 8706.00.20; 8706.00.99;</p> <p>The importer must obtain the prior approval of the Comptroller for any modification to imported cargo vans, panel vans and the like. Such modifications must be limited to the inclusion of additional seating. Where any such modification results in a change in the tariff classification of the vehicle, the modified vehicle will be subject to the applicable duties.</p>
(b)	<p>Used or reconditioned vehicles for public transport of 16 persons or more and goods vehicles; road tractors; Liquid Petroleum Gas (LPG) vehicles; Compressed Natural Gas (CNG) vehicles; and solar vehicles unless they are Euro 4 compliant. The vehicles subject to a licence are classified under the following tariff items in Schedule 2 to the Customs Tariff Act 1986—</p> <p>8701.21.90; 8701.22.90; 8701.23.90; 8701.24.90; 8701.29.00; 8701.30.90; 8701.91.90; 8701.92.90; 8701.93.90; 8701.94.90; 8701.95.90; 8702.10.21; 8702.10.22; 8702.20.21; 8702.20.22; 8702.30.21; 8702.30.22; 8702.90.91; 8702.90.92; 8703.21.10; 8703.21.30; 8703.21.50; 8703.21.90; 8703.22.10; 8703.22.30; 8703.22.50; 8703.22.90; 8703.23.11; 8703.23.13; 8703.23.15; 8703.23.19; 8703.23.21; 8703.23.23; 8703.23.25; 8703.23.29; 8703.24.10; 8703.24.30; 8703.24.50; 8703.24.90; 8703.31.10; 8703.31.30; 8703.31.50; 8703.31.90; 8703.32.10; 8703.32.30; 8703.32.50; 8703.32.90; 8703.33.11; 8703.33.13; 8703.33.15; 8703.33.19; 8703.33.21; 8703.33.23; 8703.33.25; 8703.33.29; 8704.10.90; 8704.21.12; 8704.21.19; 8704.21.32; 8704.21.34; 8704.21.36; 8704.21.38; 8704.21.41; 8704.21.43; 8704.21.45; 8704.21.49; 8704.21.52; 8704.21.54; 8704.21.56; 8704.21.58; 8704.21.61; 8704.21.63; 8704.21.65; 8704.21.69; 8704.21.72; 8704.21.79; 8704.21.99; 8704.22.13; 8704.22.19; 8704.22.30; 8704.22.99; 8704.23.20; 8704.23.40; 8704.23.99; 8704.31.12; 8704.31.19; 8704.31.72; 8704.31.79; 8704.31.99; 8704.32.12; 8704.32.14; 8704.32.30; 8704.32.50; 8704.32.90; 8704.41.00; 8704.42.00; 8704.43.00; 8704.51.00; 8704.52.00; 8704.90.90; 8705.10.90; 8705.20.90; 8705.30.90; 8705.40.90; 8705.90.20; 8705.90.99; 8706.00.20; 8706.00.99; 8708.99.30; 8710.00.00;</p> <p>The importer must obtain the prior approval of the Comptroller for any modification to imported cargo vans, panel vans and the like. Such modifications must be limited to the inclusion of additional seating. Where any such modification results in a change in the tariff classification of the vehicle, the modified vehicle will be subject to the applicable duties.”; and</p>

(b) deleting item 6.

Made this 9th day of July 2025.

B. C. PRASAD  
Deputy Prime Minister and  
Minister for Finance