



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

PART 2: DETAILED GUIDELINES FOR AUTHORISED FOREIGN EXCHANGE DEALERS EXCHANGE CONTROL POLICY EFFECTIVE FROM 1 JANUARY 2026

FOREIGN CURRENCY PAYMENTS

(Conversion of F\$ into foreign currency including deposits into designated F\$ external accounts of non-residents and payments made out of account holders' foreign currency accounts)

Type of Payment	Delegated Limit	Documentary Requirements (to be sighted by authorised dealers)	Documentary Requirements for Reserve Bank Approvals
Airline Ticket Sales (applicable only to overseas airlines with offices or agents in Fiji)	Up to \$1,000,000 per invoice	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Documentary evidence that amounts applied for are sourced from the Airline's ticket sales e.g. bank statement, invoice etc; and• Tax clearance certificate for payments above \$20,000 (Irrespective of the payment amount, a tax clearance is required if the invoice value is over \$20,000)	<ul style="list-style-type: none">• Tax clearance certificate; and• Documentary evidence that amounts applied for are sourced from the Airline's ticket sales
Charges and Fees <ul style="list-style-type: none">• Sea and Air Transport Freight & Shipping• Other Transport Charges• Loading/Unloading Charges• Port & Airport and other port related fees• Visa Application Fees• Reimbursement/Refund• Registration/Accreditation Fees• Office Expenses• Movie/Film Hire, News Service• Maintenance/Support fees• Other	Up to \$1,000,000 per invoice	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice, current statement or signed contract agreement for payment due; and• Tax clearance certificate for payments above \$20,000. <p>(Irrespective of the payment amount, a tax clearance is required if the invoice value is over \$20,000)</p> <p>Note:</p> <ol style="list-style-type: none">(1) In the case of refunds and reimbursement, a tax clearance is not required if funds are received within a month from the date of repatriation or below \$20,000(2) Reserve Bank approval is required if the invoice/total contract amount is more than the delegated limit(3) Commercial banks and FX Dealers' payments including head office expenses or reimbursement charges, requires Reserve Bank approval(4) Head Office expenses and profit remittance by Institutions licensed by the Reserve Bank are not delegated	<ul style="list-style-type: none">• Invoice, statement or signed contract agreement; and• Tax clearance certificate



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Type of Payment	Delegated Limit	Documentary Requirements (to be sighted by authorised dealers)	Delegated Limit
Service Payments <ul style="list-style-type: none">• Royalty & Commission• Patents, Copyright• Consultancy Services• Brokerage & Other Charges to agents and representatives outside Fiji• Repair – domestic air/shipping, other• Technical, Professional & Management Fees• Advertising• Software, etc• Financial and related services• Telecommunication, computer and information services• Manufacturing Services• Other Service payments	Up to \$1,000,000 per invoice	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice, current statement or signed contract agreement for payment due; and• Tax clearance certificate for all amounts <p>Note:</p> <ul style="list-style-type: none">(1) Payments of invoices issued by freelance consultants, individual service providers can be made under the delegated limit, provided that the individual is a non-resident (foreign passport holder).(2) Professional service payments made to visiting medical practitioners, lecturers, professors or instructors are included under this category.(3) Reserve Bank approval is required if the invoice/total contract amount is more than the delegated limit	<ul style="list-style-type: none">• Invoice/statement or signed contract agreement; and• Tax clearance certificate
Court Order Payments <ul style="list-style-type: none">a) Alimonyb) Collection of debtc) Other	Up to the full amount	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Court Order sealed/stamped by High Court of Fiji• Copy of the beneficiary(s) foreign passport (biodata page) <p>*Beneficiary must be a non-resident</p>	
Out Of Court Settlement	Requires Reserve Bank approval		<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Tax clearance certificate for amounts above \$20,000;• Signed Out of Court Settlement Agreement; and• Copy of the beneficiary(s) foreign passport (biodata page) <p>*Beneficiary must be a non-resident</p>



RESERVE BANK OF FIJI

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Type of Payment	Delegated Limit	Documentary Requirements (to be sighted by authorised dealers)	Documentary Requirements for Reserve Bank Approvals
Credit Card Payments <ul style="list-style-type: none">PersonalCorporate CardsCash drawing	\$10,000 per month, with monthly allowance for top up of \$5,000 \$20,000 per card per month, with a monthly allowance for top up of \$30,000 \$1,500 per month	<ul style="list-style-type: none">Credit card statement/Statement of Account/ confirmation of amount due by the credit card IssuerCredit Card statement/Statement of Account or confirmation of amount due by Issuer; andTax clearance certificate for repayments above \$20,000 per month <p>Note:</p> <ol style="list-style-type: none">Credit cards must not be used to pay for the acquisition of real or financial assets located offshore and virtual assets including cryptocurrency etc.Customers can only prepay their credit cards up to the monthly top up allowancesThe monthly limits of \$10,000 & \$20,000 apply to the repayment of offshore transactions on locally issued cards.Credit card repayments that are funded from external accounts are not subject to the monthly repayment limitCredit Cards that have breached the monthly repayment limit or cash withdrawal limit 3 times will be suspended for 12 months.	<ul style="list-style-type: none">Credit Card statement/Statement of Account or confirmation of amount due by the Issuer; andTax clearance for repayments above \$20,000 per monthSame as above
Debit Card Facility <ul style="list-style-type: none">Monthly Overseas Usage <p><i>(Monthly limit applies to all foreign currency transactions made online and/or offshore)</i></p>	\$5,000 per month	<p>Note:</p> <ol style="list-style-type: none">Debit cards must not be used to pay for the acquisition of real or financial assets located offshore and virtual assets including cryptocurrency etc.The debit card limit applies per accountDebit cards that are funded from an external account are not subject to the monthly limitsDebit cards that have breached the monthly limit 3 times will be suspended for 12 months.	<ul style="list-style-type: none">Any requests above the monthly limit must be emailed to ecservice@rbf.gov.fj by Commercial Bank (Debit card issuer) together with supporting documents.All requests above \$20,000 per annum will require tax clearance certificates.



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Deposits into F\$ External A/cs <ul style="list-style-type: none">Payments made by the company under the employment contract e.g. salaries/wages, relocation costs, allowances etc.Interest payable on the accountPayments from other external accounts or offshore accountsFNPF Proceeds/Pension paymentsTax RefundsProceeds from sale of foreign currency sourced from external sources or remaining from travel funds upliftedProceeds of sale of household items, personal effects and motor vehicles/boats, insurance/maturity proceeds/ cane proceedsIncome from rental/directors' fees/gratuity	Up to the full amount Up to \$250,000 per annum Up to \$50,000 per annum	<ul style="list-style-type: none">Pay slip or any other formal arrangement made between the company and the bank. Deposits must indicate that the necessary taxes have been deducted.Tax clearance certificate is required for deposits (above \$20,000 per annum) that do not have tax deductedn/aDocumentary evidence of source of fundsConfirmation from FNPF, bank statement to show deposit of FNPF funds or direct transfers from FNPFConfirmation from FRCS, bank statement to show deposit of tax refund or direct transfers from FRCSDocumentary evidence of source of fundsTax clearance certificate for amounts above \$20,000 per annum.Signed Sale & Purchase Agreement or documentary evidence of sale/maturity proceeds etc; andCapital Gains Tax Certificates (where applicable)Tax clearance certificate for amounts above \$20,000 per annum; andRental agreement or letter from the company authorising payment of gratuity/directors' fee	<p>Note:</p> <p>1. There are no Exchange Control restrictions on the remittance of funds from an external account provided that all documentary requirements for local deposits were met.</p> <ul style="list-style-type: none">Tax clearance certificate for amounts above \$20,000 per annum.Capital Gains Tax Certificates (where applicable); andSigned Sale & Purchase Agreement or documentary evidence of sale/maturity proceeds.Tax clearance certificate for amounts above \$20,000 per annum.Rental agreement, letter from the company authorising payment of gratuity/directors' fees.Financial Accounts (where applicable).



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Deposits into F\$ External A/cs <ul style="list-style-type: none">Living allowance for staff/volunteers employed by religious or charitable organisationReimbursement of rental bond/Immigration bond /Claims/others etcOther funds from local sources	<p>Up to \$2,000 per month</p> <p>Up to \$10,000 per month</p> <p>Up to \$200 per month</p>	<ul style="list-style-type: none">Letter from the OrganisationTax clearance for ongoing monthly payments above \$20,000 per annum and confirmation from the organisation on the purpose of payment.Letter from the landlord or from the Institution confirming the reimbursement of expenditure; andCheque or refund letter from the Immigration Department.	<ul style="list-style-type: none">Confirmation from the organisation on the purpose of payment and that the account holder is employed by the organisation; andTax clearance certificateTax Clearance certificate for deposits above \$20,000 per annum;Letter from the landlord or from the Institution confirming the reimbursement of expenditure; andCheque or refund letter from the Immigration DepartmentTax Clearance certificate for deposits above \$20,000 per annum;Documentary evidence of the source of funds.
Export of Fiji Dollar Notes by Commercial Banks and Restricted Foreign Exchange Dealers	Requires RBF approval		<ul style="list-style-type: none">TIN letter or FRCS joint card (where applicable)Letter from the Institution or documents relating to the exports (deal confirmation, agreement etc)Bank confirmation for the receipt of funds from offshore as payment for the export of the FJD notes.
Gifts	Up to \$2,000 per applicant/beneficiary per annum	<ul style="list-style-type: none">TIN letter or FRCS joint card (where applicable)	<ul style="list-style-type: none">TIN letter or FRCS joint card (where applicable)Beneficiary's passport and permanent residence visa.Tax clearance certificate for amounts above \$20,000 per annum;Deed of Gift above \$50,000 (Must be notarised if above \$100,000); andEvidence of relationship (where applicable)



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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<p>Emigration Allowance</p> <p>Source of Funds</p> <ul style="list-style-type: none">• Sale of personal assets• Maturity of life insurance• Death benefits• Rental/directors fees• Savings/FNPF/Refund• Estate Funds• Pension savings <p>*Tax clearance is not required if funds applied for are solely sourced from the applicant's FNPF funds or tax refund</p> <p>*Travel allowance is not applicable to emigrants travelling on a one-way ticket. All foreign currency facilities issued must be treated as part of their emigration allowance.</p>	Up to \$250,000 per family per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Valid passport (including family members)• Permanent resident visa/Returning Residence visa/Residence visa (including family members)• Tax Clearance Certificate for amounts above \$20,000 per family per annum• Capital Gains tax certificate (if source of funds is from sale of asset in Fiji) <p>Note:</p> <ol style="list-style-type: none">(1) Authorised dealers can also accept Long Term Skill visa, Partner visa and Employment visas provided that the visa is valid for more than 3 years and the length of stay is indefinite(2) Emigrants are only allowed to carry Fiji currency notes up to \$500 and foreign currency notes up to the equivalent of F\$10,000 (inclusive of the F\$500). This forms part of their emigration allowance.(3) Authorised dealers must sight airline tickets and endorse the last page of Fiji passports with the amount of foreign exchange facilities approved under emigration.	<ul style="list-style-type: none">• Valid passport (including family members).• Permanent resident visa/Returning Residence visa/Residence visa (including family members).• Tax clearance Certificate for amounts above \$20,000 per family per annum; and• Capital Gains tax certificate (if source of funds is from sale of assets in Fiji)
<p>Education Expenses</p> <ul style="list-style-type: none">• Paid directly to the education institution• Paid directly to the student/nominee• Scholarship Payments by recognised institution	<p>Up to \$100,000 per student per annum</p> <p>Up to \$50,000 per student per annum</p> <p>Up to full amount due</p>	<ul style="list-style-type: none">• Current invoice/enrolment/offer letter or confirmation of admission from the Institution. Payments to third party must be reflected in the invoice from the Institution• Enrolment letter, Offer letter, Confirmation letter from the Institution or similar documents as proof of current enrolment• Payments directly to the landlord can be included as part of the students' allowance and the rental agreement must also be sighted.• Payments to a nominee-authorised dealers must also sight the PR visa or foreign passport of the nominee• Confirmation of scholarship by Institution	<ul style="list-style-type: none">• Current invoice/enrolment/offer letter or confirmation of admission from the Institution. Payments to third party must be reflected in the invoice from the Institution• Enrolment letter, Offer letter, Confirmation letter from the Institution or similar documents as proof of current enrolment• Statement of expenses for the current year (where applicable)



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Government Department Payments/Transfers including the following payments: <ul style="list-style-type: none">• Funding of Offshore Accounts of Embassies• Payment of allowances for Government officials on overseas attachments• Payments to be deposited into the external accounts of expatriate staff• Repayment of corporate credit card• Other Government payments	Up to full amount	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Approval letter from the Ministry of Economy or relevant approval/documents from the Line Ministry;• Invoice for amounts due.	
Fuel/Oil Import Payments	Requires RBF approval		<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice;• Customs SAD documents; and• Bank confirmation for the receipt of re-export proceeds or a reconciliation on the export proceeds; and• Current Bank statement of foreign currency and/or its offshore account
Lubricant/Engine Oil/Hydraulic Oil already landed and cleared by Customs	Up to full amount	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice• Customs SADs	
Advance payment of lubricant/Engine Oil/Hydraulic Oil	Up to \$2,000,000 per application	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice
Note: <ol style="list-style-type: none">1. This delegation does not apply to fuel companies (i.e. Total Fiji, Mobil Oil, Petro Oceania and Pacific Energy). Payments by fuel companies will require Reserve Bank approval2. Freight and other charges included in the invoice will be subject to tax clearance for amounts above \$20,000			



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Import Payments <ul style="list-style-type: none">• Goods on board ship or aircraft, or goods landed but awaiting Customs clearance• Goods already landed & cleared by the Fiji Revenue and Customs Service (Inclusive of freight & insurance charges for shipment and noted on the same invoice)• Prepayment of term bills for goods already landed & cleared by Fiji Revenue and Customs Service• Advance Import Payments prior to shipment of goods <p>Note:</p> <ul style="list-style-type: none">• Advance Payment to a personal account is only delegated up to \$2,000 per invoice• Advance Payment to a party other than the supplier must be clearly stated in the payment terms of the invoice or contract arrangements must be provided and verified by the Commercial Bank.	<p>Up to full payment due for Letters of Credit and Sight Draft arrangements</p> <p>Up to the full payment due</p> <p>Up to \$1,000,000 per invoice</p> <p>Up to \$2,000,000 per invoice</p>	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice showing the value of goods imported; and• Bill of Lading or Airway Bill confirming details of the current shipment or cargo <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice or signed contract agreement; and• Customs SADs <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice or signed contract agreement; and• Supplier's demand for immediate payment; and• Customs SADs <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice from supplier or signed contract agreement. <p>Note: Customs SADs must be sighted for payments of goods already landed and cleared by Customs and where stated above.</p>	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice or signed contract agreement; and• Supplier's demand for immediate payment; and• Customs SADs <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice from supplier or signed contract agreement
Merchanted Goods	Up to \$200,000 per application	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice• Company's invoice to its overseas customer; and• Confirmation of funds once received in Fiji	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice• Company's invoice to its overseas customer; and• Confirmation of funds once received in Fiji <p>Note: Commercial banks will report to the Reserve Bank on a monthly basis, all companies that default in the provision of bank confirmation within the 30-days.</p>



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Payment to Third Party (Goods already received in Fiji)	Up to \$100,000 per application	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice must state payment to third party or a letter from the supplier stating payment is to be made to third party• Customs SADs	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Supplier's invoice must state payment to third party or a letter from the supplier stating payment is to be made to third party• Customs SADs
Lease Payments <ul style="list-style-type: none">• Aircraft• Fishing or cruise vessels• Machinery• Lease of property or warehouse• Other Lease Payments	Up to \$500,000 per amount due per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Signed Lease Agreement; and• Tax clearance certificate for amounts over \$20,000 as per agreement	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Signed Lease Agreement; and• Tax clearance certificate
Loan Repayments <ul style="list-style-type: none">• Principal (excluding upfront fees)• Interest Payment• Loan prepayment	Up to \$500,000 per amount due as scheduled Up to the full amount Requires RBF approval	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Signed Loan Agreement & repayment schedule.• Bank confirmation for receipt of loan funds from offshore.• Audited Financial Accounts (where applicable); and• Tax clearance certificate for amounts above \$20,000 per annum. <ul style="list-style-type: none">• Loan repayment schedule; and• Tax clearance for all amounts	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Signed Loan Agreement & repayment schedule.• Bank confirmation for receipt of loan funds from offshore.• Audited Financial accounts (where applicable); and• Tax clearance certificate per annum. <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Lender's demand for early repayment• Revised repayment schedule (where applicable)• Audited Financial accounts (where applicable)• Tax clearance for amounts above \$20,000 per annum
Lottery Tickets Note: upfront payment of lottery winnings or upfront fees in respect to offshore loans or inheritance is not permitted.	Up to \$500 per applicant per annum [Applications above this limit are restricted]	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Documentary evidence from recognised overseas lotteries only (not pyramid selling)	



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Insurance Payments Offshore by local licensed Insurance Brokers ** Placement Offshore Any applications or queries relating to insurance must be made directly with the Financial Institution Group	Gross premium up to \$250, 000 per insurance policy per annum Note: Gross premiums above \$250,000 will require the prior approval of the Insurance Unit of the Reserve Bank	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice from the Offshore Insurer. Invoice must state the gross premium amount;• Tax clearance certificate for amounts over \$20,000;• Form D approval for gross premiums payments above \$250,000 per policy per annum	<ul style="list-style-type: none">• Completed Form D application via https://eservice.rbf.gov.fj/offshore-insurance• Invoice from the Offshore Insurer. Invoice must state the gross premium amount; and• Tax clearance certificate
Insurance Payments Offshore by Individuals/Companies ** Placement Offshore	Requires RBF approval	Note: <ul style="list-style-type: none">• Refers to individual/companies that deal directly with an offshore insurer, without the arrangement or effected by a local licensed insurance broker• Requires the prior approval of the Insurance Unit of the Reserve Bank	<ul style="list-style-type: none">• Completed Form D application via https://eservice.rbf.gov.fj/offshore-insurance; and• Tax clearance certificate
Re-insurance Payments Offshore	Requires RBF approval Note: Will require the prior approval of the Insurance Unit of the Reserve Bank		<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Completed Form D; and• Tax clearance certificate for amounts over \$20,000
Maintenance	Up to \$2,000 per applicant/ beneficiary per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Copy of the passport and permanent Residence visa of beneficiary;• Tax clearance certificate for amounts above \$20,000; and• Evidence of relationship (where applicable)
Miscellaneous Expenses	Up to \$500 per applicant per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)	



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Medical Expenses <ul style="list-style-type: none">Paid directly to the Medical InstitutionPaid directly to the patient/nominee	Up to \$100,000 per invoice Up to \$50,000 per application per annum	<ul style="list-style-type: none">TIN letter or FRCS joint card (where applicable)Invoice or current letter from the medical institution stating the amount due <ul style="list-style-type: none">TIN letter or FRCS joint card (where applicable)Current Invoice or letter from the medical institutionMedical/valid visa <p>Note:</p> <ul style="list-style-type: none">Nominee must hold PR visa or foreign passport. If the nominee is accompanying the patient, then visa and airline ticket of the nominee are to be sightedIf patient/nominee is carrying foreign currency, then Reserve Bank approval is required for the sale above the delegated limit for travel funds.	<ul style="list-style-type: none">TIN letter or FRCS joint cardInvoice or current letter from the institution stating the amount due <ul style="list-style-type: none">TIN letter or FRCS joint cardCurrent invoice or letter from the medical institutionMedical/valid visa
Non-Resident Transfers to family members offshore	Up to \$2,000 per applicant/beneficiary per annum	<ul style="list-style-type: none">TIN letter or FRCS joint card; <p>Note:</p> <ul style="list-style-type: none">This does not apply to deposits into external accounts or transfers from an external accountRefers to foreign passport holders with permit to reside/work in Fiji	<ul style="list-style-type: none">TIN letter or FRCS joint card;Copy of foreign passport and valid permit by Immigration Fiji; andTax clearance certificate for amounts above \$20,000 per annum
Non-Resident Transfers to own account offshore <p>Note:</p> <ul style="list-style-type: none">Applies only to dual passport holders or foreign passport holders who maintain resident accounts in Fiji.Does not include the deposit into FJD external accounts.Residents applying to transfer funds under this category, do not qualify to take funds out under emigration.	Up to \$250,000 per family per annum	<ul style="list-style-type: none">TIN letter or FRCS joint cardValid Foreign passport (if applicant still resides in Fiji); andTax clearance for amounts above \$20,000 per annum	<ul style="list-style-type: none">Valid Foreign passport (if applicant is still residing in Fiji); andTax clearance certificate for amounts above \$20,000 per annum



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

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Offsetting of Foreign Exchange Earnings against Foreign Currency Bills Payable <ul style="list-style-type: none">Merchandise importsOther business payments	Up to \$100,000 per application Up to \$100,000 per application	<ul style="list-style-type: none">Supplier's and exporter's invoices;Customs SADs and other relevant information; andBanks to provide to the Reserve Bank a list of the export warrant numbers that were reconciled <ul style="list-style-type: none">Invoice;Tax clearance certificate for amounts over \$20,000Service-related payments will require tax clearance for all amounts	<ul style="list-style-type: none">Supplier's and exporter's invoices;Customs SAD Document and other relevant information; andAgreement between the parties (where applicable) <ul style="list-style-type: none">Invoice of payment due.Tax clearance certificate; andAgreement between the parties
Offshore Investment <ul style="list-style-type: none">Individuals and business entityCompaniesFNPFOther NBFI's	Suspended Requires RBF approval Requires RBF approval	(Includes the acquisition of virtual assets or any assets held offshore, opening an offshore bank account or foreign currency account, or holding an offshore digital wallet/ bank account)	<ul style="list-style-type: none">Application letter providing details of the proposed investment, supported by the relevant documents;Tax clearance certificate <p>Note:</p> <ol style="list-style-type: none">Amount of investment to be determined by Reserve Bank <ul style="list-style-type: none">Application letter providing details of the proposed investmentTax clearance certificate <p>Note:</p> <ol style="list-style-type: none">Amount of investment to be determined by Reserve Bank



RESERVE BANK OF FIJI

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Pension <ul style="list-style-type: none">• Payments by Government and FNPF• Payments by companies	Up to full amount	<ul style="list-style-type: none">• TIN letter or FRCS joint card• Documentary evidence from the paying institution; and• Foreign passport (Applicant must be a non-resident)	
Profit declared and distributed to non-resident shareholders/partners/sole proprietors <ul style="list-style-type: none">• Capital• Dividend or Operating Profit Note: <ul style="list-style-type: none">• Local borrowing to fund profit remittances is restricted• Dividend payments by Institutions licensed by the Reserve Bank is not delegated	Up to \$500,000 per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Tax clearance certificate for amounts above \$20,000;• Financial Accounts;• Shareholder Dividend Certificate (where applicable);• Directors Resolution approving the dividend payment; and• Copy of the shareholder's foreign passport (where applicable)	<ul style="list-style-type: none">• Tax clearance certificate;• Financial Accounts. Note: Audited accounts are required for profit distribution above \$5m per annum;• Directors' resolution approving the dividend payment; and• Copy of the shareholder's foreign passport (where applicable)
Refund <ul style="list-style-type: none">• Hotel bookings cancelled• Other (incl. Airline tickets sold locally by travel agent)• Tax	Up to the full amount	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Documentary evidence;• Tax clearance certificate for amounts over \$20,000;• Confirmation from FRCS or bank statement showing deposit of tax refund	
Subscriptions to clubs, societies and trade organisations including entrance fees	Up to \$50,000 per application per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Invoice or statement for the amount due• Tax clearance for amounts above \$20,000	<ul style="list-style-type: none">• Invoice or statement for amount due; and• Tax clearance certificate



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

Type of Payment	Delegated Limit	Documentary Requirements (to be sighted by authorised dealers)	Documentary Requirements for Reserve Bank Approvals
Wages paid in foreign currency cash to foreign crew members	Up to \$50,000 per application	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Bank confirmation of receipt of funds from offshore	<ul style="list-style-type: none">• TIN letter or FRCS joint card• Bank confirmation of receipt of funds from offshore
Wedding Expenses	Up to \$2,000 per applicant per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Documentary evidence of statement of expenses, wedding invitation card, invoices etc;• Beneficiary's Permanent Residence visa or foreign passport;• Tax clearance certificate for amounts above \$20,000
Withdrawal of Investment <ul style="list-style-type: none">• Sale of Shares/Assets• Shareholders' Funds (repayment of intercompany loans and capital)	Up to \$250,000 per annum	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Tax clearance certificate for amounts above \$20,000;• Capital Gains Tax Certificate (where applicable);• Signed Sale & Purchase Agreement (or other documentary for proof of sale);• Bank confirmation that funds originated from offshore (where applicable);• Certificate of Title or Transfer documents (where applicable)• Minister of Lands Consent (if applicable); and• Reserve Bank approval for the transfer of shares (for sale of shares)• Foreign passport (where applicable) <ul style="list-style-type: none">• Tax clearance certificate for amounts above \$20,000.• TIN letter or FRCS joint card (where applicable)• Financial Accounts; and• Bank confirmation that funds originated from offshore, if not yet confirmed with the Reserve Bank	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Tax clearance certificate;• Capital Gains Tax Certificate (where applicable);• Signed Sale & Purchase Agreement (or other documentary for proof of sale);• Certificate of Title or Transfer documents (where applicable)• Bank confirmation that funds originated from offshore (where applicable); and• Minister of Lands Consent (if applicable)• Foreign passport (where applicable) <ul style="list-style-type: none">• Tax clearance certificate;• TIN letter or FRCS joint card (where applicable)• Financial Accounts; and• Bank confirmation that funds originated from offshore, if not yet confirmed with the Reserve Bank <p>[Restricted to \$500,000 per month]</p>



RESERVE BANK OF FIJI

Progressive and Resilient Central Bank, Trusted by Our People

Type of Payment	Delegated Limit	Documentary Requirements (to be sighted and stamped by authorised dealers)	Documentary Requirements for Reserve Bank Approvals
Travel Allowance Fiji Passport Holders <ul style="list-style-type: none">• Return ticket• One way ticket <p>Exemption: Authorised Dealers may issue travel funds to students and travellers on overseas valid work permits up to \$10,000, upon sighting the student visa or valid work permit and travel ticket</p>	Up to \$10,000 per person per trip Up to \$5,000 per person per trip	<ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• Return travel ticket to Fiji• Original passport <ul style="list-style-type: none">• TIN letter or FRCS joint card (where applicable)• One way ticket• Original passport <p>Note:</p> <ol style="list-style-type: none">1. Authorised Dealers must stamp the back of the passport for the travel funds issued.2. Travellers abroad are only allowed to carry Fiji currency notes up to F\$500 and foreign currency notes up to the equivalent of F\$10,000 (inclusive of the F\$500)3. Authorised Dealers may not issue travel funds more than one month prior to departure.4. Authorised Dealers may accept confirmed bookings/travel itinerary provided by Travel Agents with confirmed ticket number.5. Travel funds can only be transferred offshore in the following cases:<ul style="list-style-type: none">• To the traveller's own account offshore- Traveller must hold PR or dual citizenship• To the son/daughter's account of an elderly person travelling- Beneficiary must hold PR visa or overseas citizenship• To the FX Dealer's correspondent offices offshore• Authorised Dealers are to stamp the back of the traveller's passport for travel funds transferred offshore6. Pilots and flight attendants are not entitled to travel funds. Any funds that they wish to carry require the prior approval of the Reserve Bank.	<ul style="list-style-type: none">• Tax clearance certificate for amounts above \$20,000;• TIN letter or FRCS joint card• Return travel ticket to Fiji; and• Passport <ul style="list-style-type: none">• TIN letter or FRCS joint card• Tax clearance certificate for amounts above \$20,000• Travel Ticket• Passport and valid visa



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Type of Payment	Delegated Limit	Documentary Requirements (to be sighted and stamped by authorised dealers)	Documentary Requirements for Reserve Bank Approvals
Travel Allowance Foreign passport holders			Notes: 1. Authorised Dealers must issue the TF form for the travel funds issued. 2. Travellers abroad are only allowed to carry Fiji currency notes up to F\$500 and foreign currency notes up to the equivalent of F\$10,000 (inclusive of the F\$500). RBF approval is required for amounts above these limits. 3. Authorised Dealers may not issue travel funds more than one month prior to departure.
	- sourced directly from the applicant's F\$ external or foreign accounts - sourced from F\$ resident account	Up to full amount for transfers of travel funds. If foreign currencies are uplifted, then refer to Notes: 2. Up to \$10,000 per person per trip on return ticket Up to \$5,000 per person per trip on a one-way ticket	<ul style="list-style-type: none">• TIN letter or FRCS joint card• Passport and Airline Ticket• External or foreign currency account statement <ul style="list-style-type: none">• TIN letter or FRCS joint card• Return travel ticket to Fiji and original passport <ul style="list-style-type: none">• TIN letter or FRCS joint card• One way ticket and original passport
Others (tourist)	Up to the full unutilised balance of funds imported		<ul style="list-style-type: none">• Airline ticket and foreign passport• Documentary evidence of funds imported must be verified for conversions above \$5,000 per tourist.

Additional Notes

1. Payments within the Delegated Limit can be made directly with the Authorised Dealers. Reserve Bank approval is only required for all payments above the Delegated Limit.
2. Authorised Dealers must advise its customers to apply online for payments above the delegated limits. Link to the online application: <https://eservice.rbf.gov.fj/exchange-control/>
3. All debit card requests must be emailed to eservice@rbf.gov.fj
4. **Authorised Dealers must sight the RBF approval for any payment above the delegated limit and ensure that the AED portal is duly updated when processing the payment.**



RESERVE BANK OF FIJI

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Other Facilities

Category	2026
1. Foreign Currency – Denominated Business Accounts <ul style="list-style-type: none">a) Exportersb) Other FX Earnersc) Regional or Intl Organisationsd) Film Production Companiese) Foreign Currency Term Deposits	<ul style="list-style-type: none">• a) & b) up to F\$250,000 per company (inclusive of the FX accounts held in other commercial banks)• c) fully delegated• d) fully delegated. FX accounts must be closed upon completion of the film production• e) Requires Reserve Bank approval.
2. Forward Foreign Exchange Cover & Options	<ul style="list-style-type: none">• Allow individual commercial banks to write net forward sales contracts up to \$70m; and• Commercial banks will not be permitted to purchase foreign currency from RBF to fund their sales contracts
3. Offshore Borrowing	<ul style="list-style-type: none">• Delegated to authorised lenders up to F\$5.0 million per borrower
4. Foreign Currency Loans by local banks	<ul style="list-style-type: none">• Delegated up to F\$10,000,000 per company per annum; Subject to the following conditions:<ul style="list-style-type: none">• Foreign currency must be sourced from commercial bank's own holdings or from external sources and not from the Reserve Bank; and• Foreign currency loan servicing must be sourced from foreign exchange earnings
5. Investment in Fiji by Foreign Investors <ul style="list-style-type: none">a) Issue of Shares/Capitalb) Transfer of Shares/Capitalc) F\$ Fixed Deposits with Authorised Lending Institutions	<ul style="list-style-type: none">• a) & b) require the approval of the Reserve Bank• Investment by non-residents on SPSE and licensed brokers is fully delegated• c) Unlimited investment in Fiji dollar term deposits
6. Local Borrowing & Guarantees <ul style="list-style-type: none">a) non-resident controlled Business Entitiesb) Non-resident individuals <p>Applies to:</p> <ul style="list-style-type: none">• Borrowing to purchase properties in tourism projects• Borrowing to finance construction of residences• Borrowing to finance house maintenance and repairs• Personal Loans• Borrowing to Finance property for:<ul style="list-style-type: none">a) acquisition of land with no future plans for development; andb) acquisition of an existing residence	<ul style="list-style-type: none">• Delegated up to \$10.0 million subject to meeting the 3:1 debt/equity guideline• Delegated up to the full amount subject to meeting the 3:1 debt/equity guidelines• Allow 100% financing provided debt: equity is 3:1• Delegated up to \$200,000 subject to meeting the 3:1 debt/equity guidelines• Up to \$100,000 provided there is no outflow of funds except for medical/travel and education<ul style="list-style-type: none">a) 100% financing from offshoreb) Delegated up to the full amount subject to meeting 50% equity from offshore