



## GOVERNMENT OF KIRIBATI

### MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

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### **TE KABWARABWARA IAON TE MWAING MAN TE FOB NAKON TE CIF**

#### **Tera te FOB?**

Te FOB e bon nako man te taeka ae **Free On Board** ao nanona bwa bon tii boon te kaako are ko kabooa ao ena konaa n ikotaki ma karaaian kaako inanon tain katokaakina (loading costs).

#### **Tera te CIF?**

Te CIF ke te Cost of Goods (FOB) + Insurance + Freight bon ikotakin boon te kaako are n te FOB ma kantokana ao ana Insurance ke kamanoakina.

#### **Te Taneiai n taai aika nako man Customs ibukin te buu kaako imwain CIF**

N taai aika nako ao e kabonganaaki te FOB ibukin tiaatinakin kaako ake a roko mai tinaniku ao e kabongaaki are bon tii boon te kaako n aki ikotaki ma kantokana ao tao ana insurance ke boon kamanoakina man kabuanibwai.

Tina kaira te iango ni kabonganaa te Kambwana teuana ae e VAT Registered iaan tuan te VAT ngkai e raka kaubwaina iaon \$100,000 n te ririki. Tao ti na arana ara bitineti ae ena kaira aron ara kabwarabwara bwa ABC Ltd.

#### **Aroia business aikai ni kaoi aia kaako ngke ti kabonganaa te FOB**

ABC Ltd- Tera aron tein ana kateiboo iaon ana kaako?

Bon 2 aekan te kaako aika roroko rinanon te iokinibwai bwa:

1. Kaako ake a bon tii VAT
2. Kaako ake a Excisable

Aio imwin te bitaki n 1<sup>st</sup> April, 2014 ike ea kaakeaki te Tiute (Import Duty put to 0%) ao ea karikaki matan te VAT ao te Excise Tax bwa onean mwina.

### **Tera te VAT ao tera Te Excisable Goods**

Te **VAT** e bon nako man te taeka ae **Value Added Tax** ke te Tax ae tiaatinaki iaon boon te kaako are kabooa te tia bobwai ( ke tao tia kangai te botanaomata). Ngkana e raka iaon \$100,000 kaubwain am bitineti ao iaan te tua kona karinaki bwa kona rikoa te VAT mairouia aomata ake a bobobwai n am store.

Te **Excisable Goods** ke kaako aika Excise Tax bon kaako aika a katebenakoaki man ana iokinibwai Kiribati bwa kaako aika iai te kantaninga bwa e konaa n roota marururungin:

1. Te aomata (Health Impact) ao
2. Te Otabwanin (Environmental Impact)

Ti konaa n kangai bwa te moko ke te manging ke bwaai aika a rang karewerewe a konaa n roota marurungin te aomata. Ngkana tia manga taraa te bwaa (fuel) bentiin, diesel, a roota naba raoroin ara otabwanin ngaia ae a tiaatinaki naba te Excise Tax.

Taian tiaati aikai a bon rikoaiki iroun te Katitam (Customs) ni moan rokoia n te matabaiawa (kaibuke/wanikiba) ao n te post office.

N te onono nakon tuan te VAT Act 2013 ao e a bwaati imwiin kauouan warekana n te Auti n Tei nte ririki 2025, are nang oneaki te FOB nakon te CIF ibukin karaoan taian buu kaako ake a roko mai Tinaniku rinanon te Botaki n Katitam.

### **Katoto No.1**

ABC Ltd ngke ea kaotinakoa ana kaako iaan te FOB ao te CIF ao tera te kaokoro ae ena namakinaki iroun te tia bobwai ke te botanaomata?

ABC Ltd aongkoa e VAT Registered are nanona e rikoa ana VAT te Tautaeka man kaako ake e kabonakoi.

**Table 1.1**

Katoto No.1			
Transaction 1: ABC Ltd n butan ana kaako (ae tii VAT) man te Customs			
No	Description	FOB	CIF
1	Sunshine Milk (ctn)	20.00	20.00
2	Freight		3.00
3	Insurance		5.00
4	Total		
5	Plus Excise tax (0%)		
6	Total Excise tax + FOB +CIF	20.00	28.00
7	VAT (VAT rate is 12.5%) ae kabwaka ABC Ltd nakon Customs	2.50	3.50
8	Increase		1.00
9	% Increase		40

Ngkana ko kamatebwaia raoi te taibora ae ieta aei ao ena kona n katerea raoi aron te tiaati iaon te VAT ngke e FOB ao ngke e CIF. Uringa are e tuai toki kawain te kaako bwa e tuai roko iroun te Consumer. Iai rakan te VAT ae na kabwakabwa te ABC Ltd nakon Customs nte mwaiti ae \$1.00 ma aio e na bon aki rootaki iai ana kateiboo.

**Table 1.2**

Transaction 2: ABC Ltd ma ana katei boo iaon ana kaako ao te VAT are rikoia mai irouia ana Katitamwa			
No	Description	FOB	CIF
10	Value of Import	20.00	20.00
11	Insurance	3.00	3.00
12	Freight	5.00	5.00
<b>13</b>	<b>Total Cost of import + insurance + freight</b>	<b>28.00</b>	<b>28.00</b>
14	Excise tax		
15	Total Cost	28.00	28.00
16	Profit margin	10.00	10.00
<b>17</b>	<b>Selling Price before VAT</b>	<b>38.00</b>	<b>38.00</b>
18	VAT ae reke mai imwin ana kateiboo ABC Ltd ao bon akea te bitaki n ana boo ngkana e CIF	4.75	4.75
19	Selling Price (VAT inclusive)	42.75	42.75

N **Table 1.2** ao ko konaa n nora ana kateiboo ABC Ltd imwin otinakon ana kaako man te Katitam iaon FOB ao CIF. Uringa are n tuan te kateiboo iaan tuan te VAT ao ena bon aki ikotaki te VAT are ABC Ltd e kabwaka nakon Customs n ana katei boo ma ena bon tii kabonganaa te Invoice value (FOB ke CIF). **E rang kakawaki bwa ena mataata bwa ngkana ea kateiboo ABC Ltd ao tera ae ena kabonganaa? → Te CIF ma tiaki te FOB.**

N aron ae ti taneiai iai, te Customs ke Te Tautaeaka e tiaati iaon te FOB nakon ABC Ltd (Te Tia Kao-Kaako) ma ABC Ltd e boboto ana kateibo iaon te CIF nakoia ana customer. Ngaia ae kam konaa n noria bwa bon akea te kaokoro ae ena riai n reke n tein boon te kaako ngkai tia kabonganaa CIF ao tiaki FOB.

N reitan riki te kamatata iaon aio ao n ana kateibo ABC ao e bane n karini ana kabanemwane ni kaoakin ana kaako n aron boon ana kaako ao boon kaoakin ana kaako are e ikotaki inanona kantokan te kaako (freight) ma kamanoana (insurance). Ngaia are ana kateibo e na boboto iaon te mwaiti ae \$28 ao e na aki karina te VAT iaon kaoakin ana kaako are \$3.50 n aron ane e oti n Table 1.2. Ngkana tao ana mark up bwa \$10, nanona ikotan boon ana kaako imwain te VAT bon \$38 ao ngkana e a rin te VAT ao ea roko nte mwaiti ae \$42.75 are bon titebo ma ana kataubo maimwaina iaon te FOB.

**Table 1.3**

<b>Transaction 3: ABC Ltd e a kabwaka ana VAT return nakon TAX Office</b>			
<b>No</b>	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
20	VAT ae kabwaka n te Customs	2.50	3.50
21	VAT ae rikoia iroun te customer	4.75	4.75
22	Net VAT ae kabwaka ABC Ltd nakon Tax	2.25	1.25
	<b>Total Tax Revenue Collected</b>	<b>28.00</b>	<b>28.00</b>
	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
23	VAT ae kabwaka ABC Ltd nakon te Customs	<b>2.50</b>	<b>3.50</b>
24	VAT ae rikoia ABC Ltd irouia ana Customer	4.75	4.75
25	<b>less</b> VAT refunds (VAT are kabwakaaki iroun Customs)	2.50	3.50
26	<b>Net VAT ae pay ABC Ltd nakon Tax Office</b>	<b>2.25</b>	<b>1.25</b>

N Table 1.3 ao ea kabwaranakoa aron te bwai ae ena namakinaki n te bitaki man FOB nakon CIF ao aio ena boboto riki irouia Importers n aron ABC Ltd ao tera rotakina. N aron are e oti ieta ao ngkana ko noria n Line 20 (L20) ao anne tein ana kabwaka VAT nakon te Customs ngkana e FOB ao CIF. E konaa n noraki ae n te FOB ao e kuri uarereke ae kabwaka ana VAT te ABC Ltd nakon Customs ma e bubura teutana ae kabwaka nakon Tax Office. Tao ti konaa n kaangai 40% ngkoa ae pay nakon Customs ao 60% nakon Tax Office n te FOB value.

N te CIF ao ea kareea bwa ena iai namakinan ae ena bubura teutana ae ena kabwaka nakon Customs ao ea manga uarereke nakon Tax office. Ti konaa n taraia ngkanne n ae 60% e pay nakon Customs ao 40% nakon Tax Office ma te total VAT ena bon tiku

n aki bitaki n aron are oti n Line 24 n te taibora. Tao tii te raraoma ae tina kona n kantaningaia tao rootakin aia cashflow Importers ma I taku bwa aikai a konaa n manga tobwaaki imwin rinanoakiia raoi.

→ Ibukin rakan boon te kaako ao man taian taibora aika oti ieta ao e bon teretere ae akea te raka n boo ae ena namakinaki ngkai tia kabonganaa CIF ao ai tiaaki FOB ngkana Kaako ae a tii VAT.

## Katooto Nambwa 2

**Tia nora ngkanne Kaako aika VAT ao a Excise Tax naba ao tera aron rootakiia ngkana tia bwaina te CIF ni kabotauaki ngke ti bwaina FOB.**

**Excisable Goods – are tiaati n te Ad Valorem ke te % man ana value (FOB ke CIF)**

**Table 2.1**

<b>Katoto No.1</b>			
<b>Transaction 1: ABC Ltd n butan ana kaako (Excisable Goods ao ana tiaati)</b>			
<b>No</b>	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
1	Sugar (1 bag/50kg)	20.00	20.00
2	Freight		7.00
3	Insurance		3.00
4	Total	20.00	30.00
5	Plus Excise tax (20%)	4.00	4.00
6	Total Excise tax + FOB or CIF	24.00	34.00
7	VAT (VAT rate is 12.5%) ae kabwaka ABC Ltd nakon Customs	3.00	4.25
8	Increase		1.25
9	% Increase		41.7

N te taibora are oti ieta Table 2.1 ao e konaa n noraki bwa ena bon AKEA te increase n aron are oti n Line 5. Excisable Goods ke kaako akeke a Excise Tax iaan te Excise Tax Act 2013 ao a bon tii konaa n calculated iaon te FOB ao tiaki n te CIF.

Table 2.2

Transaction 2: ABC Ltd ma ana katei boo iaon ana kaako ao te VAT are rikoia mai irouia ana Katitamwa			
No	Description	FOB	CIF
10	Value of Import	20.00	20.00
11	Insurance	3.00	3.00
12	Freight	5.00	5.00
<b>13</b>	<b>Total Cost of import + insurance + freight</b>	<b>28.00</b>	<b>28.00</b>
14	Excise tax	4.00	4.00
15	Total Cost	32.00	32.00
16	Profit margin	10.00	10.00
<b>17</b>	<b>Selling Price before VAT</b>	<b>42.00</b>	<b>42.00</b>
18	VAT ae reke mai imwin ana kateiboo ABC Ltd ao bon akea te bitaki n ana boo ngkana e a CIF	5.25	5.25
19	Selling Price (VAT inclusive)	47.25	47.25

N te taibora ae ieta aio Table 2.2 e kona n kaota ae akea te bitaki n te katei boo ae kantaningaaki iaon te Sugar (Excisable – tiaati n te Ad valorem ke % man te value)

Table 2.3

Transaction 3: ABC Ltd ea kabwaka ana VAT return nakon Tax Office					
No	Description			FOB	CIF
20	VAT ae kabwaka n te Customs			2.50	3.50
21	VAT ae rikoia iroun te Customer			4.75	4.75
22	Net VAT ae kabwaka ABC Ltd nakon Tax			2.25	1.25
	<b>Total Tax Revenue Collected</b>				
	<b>Description</b>			<b>FOB</b>	<b>CIF</b>
23	VAT ae kabwaka ABC Ltd nakon te Customs			3.00	4.25
24	Excise Tax ae e tii kona n calculated n te FOB iaan te Excise Tax Act			4.00	4.00
25	VAT ae rikoia ABC Ltd irouia ana customer			5.25	5.25
26	less VAT refunds (VAT are kabwakaaki iroun Customs)			3.00	4.25
27	<b>Net VAT ae pay ABC Ltd nakon Tax Office</b>			<b>2.25</b>	<b>1.00</b>

N te taibora aio **Table 2.3** e kaota mwaitin te VAT ae na riai n kabwaka nakon te Tax Office imwin rikoana mairouia Customers ao te mwaiti are e kabwaka nakon Customs n kaotinakoan ana kaako. Te mwaiti aio bon \$2.25 iaan te FOB bwa are kam na uringa bwa eaki kabonganaki te CIF iaon kaako ake excisable nte tai aio. Ngke arona bwa e kabonganaaki te CIF ao e na kabwaka ti \$1.00 are te kakoro nakon te Tax Office.

### Katoto Nambwa 3

**Tia nori ngkanne Kaako aika VAT ao a Excise Tax naba ao tera aron rootakiiia ngkana tia bwaina te CIF ni kabotauaki ngke ti bwaina FOB.**

**Excisable Goods – kaako are a tiaatinaki n te specific rate ke n te quantity ao tiaki man ana value (FOB ke CIF)**

**Table 3.1**

<b>Katoto No.3</b>			
Transaction 1: ABC Ltd n butan ana kaako (ae VAT ao e Excise Tax ae e tiaati n te Quantity ao tiaki iaon te CIF ke FOB value )			
<b>No</b>	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
1	Tobacco (Booa 2kg per ctn)	141.25	141.25
2	Freight		2.00
3	Insurance		0.75
4	Total	141.25	144.00
5	Plus Excise tax \$10 per kg	20.00	20.00
6	Total Excise tax + FOB or CIF	161.25	164.00
7	VAT (VAT rate is 12.5%) ae kabwaka ABC Ltd nakon Customs	20.16	20.50
8	Increase		0.34
9	% Increase		1.7

N Table 3.1 e katerea aron mwakurian te Excise Tax are iaon te Quantity ao tiaki te Value ao aikai bwaai aika teretere

1. Akea bitakin te Excise Tax ngkai eaki mwakuriaki ma te boo n te kaako
2. Iai te keerake n te VAT man \$20.16 n te FOB nakon \$20.50
3. Te increase n aron are oti ae 1.7% n ana kabwaka VAT te Importer nakon te Customs ngkai ai te CIF.

Table 3.2

Transaction 2: ABC Ltd ma ana katei boo iaon ana kaako ao te VAT are a rikoia mai irouia ana Katitamwa			
No	Description	FOB	CIF
10	Value of Import	141.25	141.25
11	Insurance	0.75	0.75
12	Freight	2.00	2.00
<b>13</b>	<b>Total Cost of import + insurance + freight</b>	<b>144.00</b>	<b>144.00</b>
14	Excise tax	20.00	20.00
15	Total Cost	164.00	164.00
16	Profit margin	10.00	10.00
<b>17</b>	<b>Selling Price before VAT</b>	<b>174.00</b>	<b>174.00</b>
18	VAT ae reke mai imwin ana kateiboo ABC Ltd ao e bon tiku n akea te keerake	21.75	21.75
19	Selling Price (VAT inclusive)	195.75	195.75
20	Increase in Price		0.00
	% Increase		0.00

N **Table 3.2** ao e a kabwarabwara aron ana kateiboo ABC Ltd ao ngkai bon te CIF ae a riai n karaoa aia Mark Up iai ao bon akea te okoro ke te keerake ae ena riai n reke n boon n te kaako ngkana e mwaing man FOB nakon CIF. Te Selling Price n Line 17 e katerea ae akea te okoro are nanona bwa 0% increase.

Table 3.3

Transaction 3: ABC Ltd e a kabwaka ana VAT return nakon TAX Office			
No	Description	FOB	CIF
21	VAT ae kabwaka n te Customs	20.16	20.5
22	VAT ae rikoia iroun te customer	21.75	21.75
23	Net VAT ae kabwaka ABC Ltd nakon Tax	1.59	1.59
	<b>Total Tax Revenue Collected</b>		
	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
24	VAT ae kabwaka ABC Ltd nakon te Customs	<b>20.16</b>	<b>20.50</b>
25	Excise tax are kabwaka ABC Ltd nakon Customs	<b>20.00</b>	<b>20.00</b>
26	VAT ae rikoia ABC Ltd irouia ana Customer	21.75	21.75
27	<b>less</b> VAT refunds (VAT are kabwakaaki iroun Customs)	20.16	20.50
28	<b>Net VAT ae pay ABC Ltd nakon Tax Office</b>	<b>1.59</b>	<b>1.25</b>

N Table 3.3 ea kabwarabwara aron ana kabwaka VAT te Importer (ABC Ltd) ao ni katerea bwa ea uarereke riki ae kabwaka ABC Ltd ke te Importer ni kabotauaki ma are n te FOB. E a keerikaaki ma \$1.59 nakon \$1.25 are nanona bwa te kantaninga iai bwa ena bon akea rootakin boon te cargo ao tao ena kantaningaaki riki te booraoui. Bon tii

tao te raraoma bwa are ngkai iai te keerake n te kabwaka VAT nakon te Customs ma n tokin te tai ngkana a kabwaka nakon te Tax Office aia VAT Return ao ena uarereke riki n kabotauaki ma are a kakabwakaa n te FOB.

Katoto 1 nakon 3 e bon kaineti ma bitineti ke taan kao kaako akeke a VAT Registered (VAT Registrant)

#### Katoto Nambwa 4

#### **Katoto 4 ena kaineti ma taan kao kaako akeke aaki VAT Registered ao tao aio tia rinea te kao kaa (car) bwa kairan ara kamataata:**

Te Car n aron te Saloon ke te Double Cab a bon bwaka n te karinan are taian Excisable Goods n aron naba te Booa riki kaa akeke a secondhand ke aaki boou bwa atia n kabonganaaki n aron ae rang mwaiti ngkai iaon Tarawa.

**Table 4.1**

Transaction 1: Non Register n butan ana kaako (ae VAT ao e Excise Tax ae e tiaati n te % iaon te CIF ke FOB value) man te Customs			
No	Description	FOB	CIF
1	Used Saloon car	7,649.96	7,649.96
2	Freight		3984.35
3	Insurance		289.77
4	Total		
5	Plus Excise tax = \$400 or 30% whichever the highest	2,294.99	2,294.99
6	Total Excise tax + FOB or CIF	9,944.94	14,219.07
7	VAT (VAT rate is 12.5%) ae kabwakaa Non Registrant nakon Customs	1,234.12	1,777.38
8	Increase		534.27
9	% Increase		43

N **Table 4.1** e kaota ao e katerea ae eaki rekereke te Excise Tax ma te CIF bwa e bon tiaatinaki n te FOB. E na bon tii namakina te raka nakon boon ana kaako n te ware ae 43% te increase ma are n te FOB.

Ngkana ea manga reke ana iango te Non-VAT Registrant bwa ea ti kan kabonakoa naba ana kaa, te bwai ae ena karaoia ena bon mwakuri ma te CIF ibukin ana mark-up.

N aron are ti kamataata maieta, e na aki moa kabonganaaki te CIF iaon excisable goods are nanona bwa e bon tiku n akea te bitaki ni boon kaako aikai.

## Katoto Nambwa 5

### Katoto nambwa 5 ena kaineti ma taan kao kaako ake aaki VAT Registered ao tao aio tia rinea te kao timanti bwa kairan ara kamataata:

Kaoan te timanti ae boona \$100 irouia taan karikirake mai tinaniku, iai kantokana ae \$5 ao ana insurance ae \$5. Te kaako aio bon akea ana excise tax.

**Table 5.1**

<b>Katoto No.5</b>			
<b>Transaction 1: Non Registrant on Cargoes on VAT (Cargo akee a tii VAT)</b>			
<b>No</b>	<b>Description</b>	<b>FOB</b>	<b>CIF</b>
1	Cement	100.00	100.00
2	Freight		5.00
3	Insurance		5.00
	KPA		
4	Total	100.00	110.00
5	Plus Excise tax (0%)		
6	Total Excise tax + FOB or CIF	100.00	110.00
7	VAT (VAT rate is 12.5%) by the importer to Customs	12.50	13.75
8	Increase		1.25
9	% Increase		10.00

N te taibora ae oti ieta aio bon aekan raoi **Table 1** ma nte tai aio ea kao kaako te **Non-VAT Registrant**. Ibukina bwa eaki manga kaboanako (resell) ana timanti (cement) ao ena bon iai te keerake n ana bwaka mwane n te mwaiti ae 10% ni kabotauaki ma te mwaiti are ngke e bwainaki te FOB. I taku bwa ena rang teretere bwa bon tii anne te raka ae konaa n reke ao e bon booraoui naba nakon are kabooa n te store i Kiribati ngkai eaki ikotaki te mark-up iai. Ngkana ena bobwai n te store iaon Kiribati ao ena bon kaitibo ma te kateiboo are ena karaoaki naba man te CIF value ma ai rakana ngkanne te **mark-up** mairouia bitineti ake a kabonakoi timanti.

## **Summary**

### **VAT Registrant**

- ✚ Katoto 1 to 3 a bon kabwaranakoa te VAT Registrant.
- ✚ Man te kamatebwai ao e na bon riai n akea rakan boon taian kaako ngkai n te CIF ni kabotauaki ma te FOB.
- ✚ E na ti iai te bitaki n aron tein te kabwaka VAT bwa e na keerake riki te mwaiti ae na kabwaka te VAT registrant nakon te Customs ke man te entry point ma e na keerikaaki are e na kabwaka nakon te Tax.
- ✚ E noraki naba bwa kaako ake a tii VAT ena bon akea te raka n boo iaoia ae ena kantaningaaki n aron ae bwarabwara n Table 1.
- ✚ I aan tuan te Excise Tax Act 2013 ae ngkai ao te Excise Tax ena bon tii tiaatinako iaon te FOB ao tiaki te CIF.

### **Non-VAT Registrant**

#### **Katooto nambwa 4 ao 5 e boboto iaoia Non-VAT Registrant.**

- ✚ Ngkai e bon karako aika a konaa n bon kaa aia kaako n aron aia saloon car ke bon aia bwai ae tiaki te bwai n bobwai ao rootakin te botanaomata ae bwaini e bon nang uarereke ngkana iai namakinan rakan te kabwaka mwane ibukin butan aia kaako. E ngae n anne ao e bon teimatoa n boraai aia kaako ni kabotauaki ma are a bon kabooa iaon Kiribati ngkai bitineti a kabonganaa te CIF ao a manga ikotia ma aia mark-up.

### **Conclusion**

Oin te kantaninga ibukin te bitaki aio bon uarokoan Kiribati nakon te taneiai ae bwainaki ngkai n te Aonnaba, ibukin kauarerekean te kanganga ae ririki n kabonganakin te FOB valuation ao ni katamaroaa naba kamanoakin kaako ake a roko mai tinaniku.

Taan karikirake ake a registered n te VAT ana bon aki rootaki man te mwaing nakon te CIF. Noora katooto nambwa 1, 2 ao 3.

Aomata ke taabo n mwakuri ke rabwata aika a kakaokoro ake a bon tangiria n kan boobwai mai abatera ke aaki kan boobwai mai irouia taan karikirake iaon Kiribati ake

a VAT registered, ena iai teutana keeraken mwaitin te VAT ae ana kabwaka nakon te Customs imwain kaotinakoan aia kaako. Ma e riai n matata bwa kaako ake a bwaka iaan te excise tax a na bon aki rootaki boon kaotinakoia ngkai e bon tiku iaon te FOB mwakurian kaotinakoana. Noora te katooto nambwa 4.

Man taian ribooti aika a kaotinakoaki man ana rekooti te Customs ao ni kaineti ma taan kao kaako ao e teretere bwa koraki ake a Non-VAT Registrant ma a kaoi aia kaako bwa aia bwai n bitineti, aia katei boo are ana mwakuriia ana bon aki naba rootaki iai ngkai a bon konaa n karaoi aia mark-up ae ana bon raka naba iai n aroia VAT Registrant. Katooto 4 ao 5 e kaineti nakoia akeke a kaoa aia kaako ke e roko aia kaako bon ibukiia ao tiaki ibukin te bitineti.

E kamatoaa man ana rekooti (records) te Customs bwa e rang karako mwaitiia aomata ake a kaoi aia kaako bon ibukiia ao tiaki ibukin te bitineti ni kabotauaki ma koraki ake a VAT Registered ke Non- VAT Registrants ma a kao kaako ibukin aia bitineti. Ibukin aio ao ena bon rang uarereke te rootaki nakon te botan aomata ngkai koraki aika nanonaki n Katoto 4 ao 5 e bon boraoi naba aia kaako nakoia akeke a bobwai mairouia bitineti ngkai akea te mark-up ae ana kaaitara bwa bon tii boon kaotinakoana.

A kaungaaki aomata bwa ana karokoi aia ribooti nakon Aobitin te Mwane ni mwangana are te Tax iaon te tareboon number ae 74021806 ngkana iai bitineti aika a nang bubura kibaraken aia boo inanon moan kabonganaakin te CIF ibukin karaoan te tutuo ao te reirei riki ni kamaataata nakoia taan karikirake.

Kam bati n rabwa n ami boutoka nakon te bitaki ni katamaroa aio.

“Te Mauri Te Raoi ao Te Tabomoa”