

## Fiji

### **ARTICLE 3: ADVANCED RULING**

Advance ruling system is already in place. The importer / Customs House Agent is required to make an application to Fiji Revenue and Customs Service (FRCS) providing information regarding the product, provide the material safety data sheet (MSDS) and any other relevant information pertaining to the product for advance ruling.

The Customs laws is updated as follows:

Section 154 A Application for Customs

Section 154 B Notice of Customs ruling

Section 154 C Effect of Customs ruling

Section 154 D Confirmation of basis of Customs ruling

Section 154 E Amendment of Customs ruling

Section 154 F Cessation of Customs ruling

Section 154 G Appeal from decision of Comptroller

Section 154 H No liability where Customs ruling relied on