

Fiji

ARTICLE 4: PROCEDURES FOR APPEAL OR REVIEW

Fiji Revenue and Customs Service (FRCS) has in place the procedure for appeals in case the importer/Customs House Agent is not satisfied with the decision regarding the ruling issued then he has the right to appeal against the decision to the Comptroller of Customs.

There is an Objection Review Team who independently review and responds to the appeals in consultation with the office of the Chief Executive Officer (CEO).

The Customs Laws are updated with the appeals as follows:

Section 174 Establishment of Court of Review

Section 175 Rules of court

Section 176 Court sittings

Section 177 Court of Review to decide

Section 178 Proceedings

Section 179 Costs