



Customs Objection Process

The 2020/2021 Budget has introduced a number of policies to simplify Tax and Customs Administration in Fiji. One of these measures includes review of the Customs Act 1986 to include a newly legislated provision which allows a person to object to customs decisions made by the Comptroller of Customs and Excise, who is also the Chief Executive Officer of the Fiji Revenue and Customs Service. (FRCS). The inclusion of Section 173A of the newly inserted Part 22A (Review of Decision) of the Customs Act 1986 allows a person to lodge an objection with the Comptroller if dissatisfied with the decision.

In addition, if the person is still dissatisfied with the reviewed decision by the Service, the new law provides the basis for such person to further escalate the objection process by appealing the reviewed decision to the Court.

However, the decisions of the Comptroller do not include decisions that are made or reviewed by the Minister. These decisions are not subject to the objections process under section 173A of the Customs Act 1986.

If an objection application by a person is in relation to an amended assessment or amended Customs ruling, then the scope of the objection is only limited to the alterations and additions made in the amended assessment or amended Customs ruling.

Processes of lodging an objection

All objections to the Comptroller's decision must be submitted within 20 working days of service of notice of the decision delivered to the respective persons, unless the person applies in writing to the Comptroller for an extension of time. An application for extension of objection must be made within the 20 working days.

The Comptroller may grant an application for an extension of time and serve the notice of the decision to the applicant if there is a reasonable cause.

Failure to lodge an objection within the time specified (or extended time) means that the notice of objection becomes invalid.

Objections to the Comptroller's decision must be lodged in the signed approved form stating fully and in detail the grounds supporting the objection.

FRCS may call for more documentary evidence and given the timeframe for responding to the objection, may also need an extension of time to issue the Notice of Objection Decision. Depending on the internal review, FRCS may allow the objection in whole or part and advise the person objecting accordingly. The review of the customs decision is based on merits of the case relating to a taxpayer's complaints and it is conducted by our Objections Review Team (ORT), which is an internal independent review unit.

Objections must be lodged in writing, which means that it must be an original document sent to FRCS by post or delivered at to an official FRCS acceptance point, such as a box in a Customer Service Centre. The documents can be scanned and

emailed electronically as well.

The notice of objection and supporting documents are to be sent to the address below:

Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag
Suva

Attention: Chief Auditor - Objections Review Team

In addition, the documents can be hand delivered to any FRCS Customer Service Center Fiji wide or emailed to ort@frcs.org.fj.

How will FRCS process a Customs Objection?

On receiving the objection, FRCS will provide written acknowledgement to the person submitting the objection. FRCS will confirm validity of the objection prior to conducting any internal review. To determine the validity of an objection, there are three things that FRCS will consider:

- whether the objection has been lodged within the time frame prescribed by law, or within an extension of time granted to lodge the objection;
- whether the objection is in the acceptable form; and
- if the objection is against an amended assessment, whether the grounds of objection relate only to the liability arising from that amendment.

If the Objection Notice is valid, FRCS will conduct an independent review. A notice of objection decision must be served by the Comptroller within 20 working days after lodgment of the objection or, where additional information has been sought, 20 working days after receipt of such additional information.

If no objection is lodged within the timeline or if no extension is granted, then the decision is treated as valid and binding upon the applicant subject to any defect, error, or omission that may have been made in the decision or in any proceeding relating to the decision required by customs law.

The advantage of the new objection process

The Fijian Tax and Customs regime has undergone significant reforms over the last 10 years and one of this is related to providing robust customs objection mechanisms whereby exporters, importers and licensees can seek review on any decision issued by FRCS.

The overall objective of these reforms has been to position Fiji's Customs Administration as one that protects exporters, importers and licensee's rights. This also has positive economic benefit such as increased trade and investment aided by clear, timely, consistent and certainty in decisions.

The Objections Review Team (ORT) is located at the Corporate Service Directorate to also ensure that the objection process is kept independent from business arms of FRCS.

Dissatisfaction with the objection decision

Anyone dissatisfied with an objection decision may, within 20 working days of service of notice of decision:

- in the case of a matter in respect of which appeals may be heard by the Court of Review in accordance with section 174 (Establishment of Court of Review), appeal the decision to the Court of Review; and
- in the case of any other matter, appeal the decision to a court of competent jurisdiction.

The above measures are expected to instill confidence in the Customs administration and to ensure a person's rights are protected.

For more information please email us on ort@frcs.org.fj , info@frcs.org.fj , tipu@frcs.org.fj. We can also be contacted on 9983504 or 3243771. For the 2020/2021 National Budget Summary on Revenue Policies, visit <https://www.frcs.org.fj/our-services/taxation/budget-amendments/> .

