



**FIJI ISLANDS REVENUE & CUSTOMS AUTHORITY
CUSTOMS PUBLIC NOTICE NO. 3 OF 2007**

**Pre Release of Goods Under the Provisions Of Section 31 Of
Customs Act – 11 Of 1986**

Importers, Exporters, Customs Agents and the General Public are advised that the Fiji Islands Revenue & Customs Authority (FIRCA) is extremely concerned with the number of outstanding "Pre-release".

Under the provisions of Section 31(2) of Customs Act – 11 of 1986, proper officer may permit unloading and delivery of goods to an importer without entry subject to an undertaking being given by the importer to FIRCA that necessary entry will be provided within 48 hours of the time of delivery.

Any person who contravenes such undertaking is guilty of an offence and is liable to a fine prescribed under Section 31(3) of Customs Act-11 of 1986.

Concerned parties are requested to enter the "Pre-Released" goods within 48 hours of the delivery failing which we will have no option but to take appropriate action under the Customs Act.

A handwritten signature in black ink, appearing to read "Tevita Banuve", written over a circular stamp or seal.

**Tevita Banuve
Chief Executive Officer
Fiji Islands Revenue and Customs Authority**

23rd February, 2007