**A logo with a bird and a hammer

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23rd September 2025

**The Chief Executive Officer  
Fiji Revenue & Customs Service  
Private Mail Bag  
Suva**

Dear Sir/Madam,

Re: **Unauthorised Occupation and Breach of Lease - Request for FRCS Intervention**

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We act for Pacific Polytech, a technical training institution in Fiji. A Sale and Purchase Agreement has recently been completed between our client and the Fiji Education Society in relation to the following iTaukei leases:

1. ITLTB 4/10/710 – iTaukei Lease 15220 (Nakurakura, Navaka; Part of the Land)
2. ITLTB 4/10/620 – iTaukei Lease 16370 (Nakurakura No. 2, Navaka; Part of the Land)
3. ITLTB 4/10/2274 – iTaukei Lease 9688 (Lot 1, Delaikurakurasewa Subdivision; Part of the Land)
4. LD 4/103049 – Crown Land CL 396091 (FES Land Lease Area 5973.2 sq m).

Despite formal notices being issued, the current tenants remain in unauthorised occupation. On 1 May 2025, the iTaukei Land Trust Board formally terminated the lease arrangements following the discovery of breaches, including:

* The display of signposts without the necessary consent; and
* The use of the premises for business purposes under the guise of education and training.

We are instructed that the occupiers continue to operate in breach of the lease conditions and without proper authority. This continued unlawful occupation raises serious concerns regarding compliance with the Tax Administration Act 2009, particularly Section 47, which provides for penalties in cases where obligations relating to possession agreements are breached.

In accordance with the Lease Agreement between the South Pacific Institute of Traditional Medicine and the Fiji Education Society, and as per Clause 18, the trustees of the Fiji Education Society have transferred their interest under a Sale and Purchase Agreement to Pacific Polytech.

In light of the above, we respectfully seek the assistance of the Fiji Revenue & Customs Service to investigate the operations of the tenants currently occupying the property and to take appropriate enforcement measures to ensure compliance with Fiji’s tax and revenue laws.

We thank you for your urgent attention to this matter.

Yours Sincerely,

Karunaratne Lawyers

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Jagath Karunaratne

(Principal)