

27th April 2010

The Manager
AIR Customs (NA) Ltd
P.O.Box 9676
NADI AIRPORT

Attention: Mr Surendra Datt

Dear Sir

Re: Tariff Classification Opinion - Ear Candles

We refer to your application for tariff classification opinion for *Ear Candle* which you have requested on behalf of your client *Tiara Enterprises*.

After perusing the literature of the product, we have established that the function and description of item is purely physical function and more akin to heading 9018.

Biosun Ear candle is made up of fabric, bee wax, honey extract and essential oils. The fabric comprises of about 90% of the product and other ingredients are impregnated in the fabric and once manufactured it gives a shape of a candle. Biosun Ear Candles has a purely physical function - a light suction action and the movement of flame creates vibration on the ear candle which generates massage like effect on the ear drum. The device is usually used to treat ear-ache, ear noise, head-ache and stress. Biosun Ear Candles are certified in Europe as a medical device.

In our opinion the item should be treated as a medical device as such appropriately classifiable under 9018.90.00.

Yours faithfully,

Maraia Turaqakula
for The Chief Executive Officer
Fiji Revenue & Customs Authority