

19th March 2010

The Director
D.N.Patel & Company
P.O.Box 233
SUVA

Attention: Mr Suresh Patel

Dear Sir

Re: Tariff Classification Opinion - Multi-Media Projector/Data TS526

We refer to your application for tariff classification opinion for **Multi-Media Projector/Data TS526** which you have requested on behalf of your client J.Maneklal & Sons Ltd.

After perusing the literature and understanding the demonstration of the multimedia/data projector TS 526, it has been established that the functional provision provided in the multimedia data projector differs from Home Theatre projector. This product is used in the boardrooms and schools presentations. The Multi Media/Data projectors provisions are for use with computer.

Since the projector is more than 90% computer data projection, the product falls under heading 8528.61 and in our opinion appropriately classifiable under tariff item 8528.61.00

Yours faithfully,

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