



MEMORANDUM

From: National Manager Customs Revenue Collection

To: All Customs Officers

Date: 12/12/2012

Reference: **TARIFF CLASSIFICATION OPINION ON RACK (CABINET) FOR A DC POWER SYSTEM**

Fiji Customs Service sought tariff classification opinion from World Customs Organisation on the above commodity. The information provided by Fiji Customs Service to WCO, in regards to the rack (cabinet) was that it houses the controller, circuit breakers, rectifiers and batteries. It is designed so that on the top of the rack cables can be connected to the control system and rectifiers. The space inside the rack is divided into two sections. The top section, fitted with a lockable door, houses the controllers and circuit breakers, while the rectifiers and batteries are stored in the open section at the bottom.

In its deliberation, the Secretariat considers that, based on its construction characteristics (presence of two compartments, provision for cables, etc), the **rack (cabinet)** is clearly recognizable as being designed to house the apparatus making up the DC power system. The Secretariat is of the view that the item derives its essential character from the rectifiers; as a result, bearing in mind the state in which the system is presented to Customs (i.e., unassembled). The Secretariat is inclined to classify all the system's components, including the cabinet, in subheading 8504.40 by application of GIRs 1 (Note 3 to Section XVI), 1(a) and 6. Under the Fiji Customs tariff the above referred item is classifiable under tariff 8504.40.00.

Officers are to note that this classification opinion is only for the Captioned Item.

Kumar S Goundar