

FIJI ISLANDS REVENUE &
CUSTOMS AUTHORITY

PRIVATE MAIL BAG
SUVA, FIJI ISLANDS



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Our Ref: T4/8

Date: 04 June 2008

Please address all correspondence to Chief Executive's Office

The Managing Director
Pacific Customs Agencies Ltd
PO Box 12070
Suva.

Dear Sir

Re: Tariff Classification-ATV Motor Bike

Reference made to your application dated 21 May 2008 wherein seeking our opinion on the above.

Examination of the catalogue provided revealed that ATV Motor Bike has the following specifications: 2 cylinder engine, 4 Stroke Air Cool, transmission 5 speed shift with reverse, 2 wheel and 4 wheeled drive (optional) and engine capacity of 250cc, therefore, **used QM250ATV Motorbike is correctly classified under HS-8703.21.50 and new QM250ATV Motorbike under HS-8703.21.40.**

We hope the above decision clarifies your doubt and please liaise with our Tariff and Trade Division, Suva for clarification.

Thank you.

Yours faithfully

Jonetani.Vuto
For Chief Executive Officer
Fiji Islands Revenue and Customs Authority

Ref:Application no.08/12

