

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref: T4/8

Date: 31.07.2012

The Manager
Pacific Customs Agencies
P O Box 12070
Suva

Attention: Mr. Anthony Yee

Dear Sir

Re: Tariff Classification Opinion – Caterpillar 518 skidder

We refer to your application seeking tariff classification opinion for Caterpillar 518 skidder on behalf of your client Bright Motors Ltd.

According to the photograph provided Cat 518 is a skidder tractor. Such machines are used in the logging industry. The rear is fitted with a winch to pull the log and the front is fitted with a blade, a subsidiary provision which is used in performing the function of leveling, clearing the vegetation etc.

In our opinion Cat 518 skidder is appropriately classifiable under tariff item **8701.90.90**

I hope the above clarifies your doubt regarding classification of the above.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Inayat Hussain'.

Inayat Hussain

For Chief Executive Officer