

T4/8

11/07/2010

The Managing Director  
Williams & Goslings Ltd  
80-82 Harris Road  
SUVA

Attention: Mr Freddy Fonmoa

Dear Sir

**Re: Tariff Classification Opinion - Clothes Dryer**

We refer to your application for tariff classification opinion for *Clothes Dryer* which you have lodged on behalf of your client- Tappoo Ltd.

After sighting the technical data and catalogue of the item, we have concluded that these machines are for drying clothes with capacity not exceeding 10 kg.

In our opinion, the product is appropriately classifiable under tariff item 8451.21.00.

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

Thank you

Yours faithfully

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

Ref: Application no.18/2010