



PRIVATE MAIL BAG
SUVA, FIJI ISLANDS.

Our Ref:

Please address all correspondence to Chief Executives Office

Date : T4/8

15/06/2011

The Manager
Punja & Sons Limited
63 Vitogo Parade
Lautoka

Att: Mr Navneet Kumar

Dear Sir

Re: Reconsideration of Classification Opinion - Coconut Cream

We refer to your application dated 31/05/2011 for reconsideration of tariff classification opinion on American Brand Coconut Cream.

We have reconsidered the tariff classification opinion of the coconut cream, the sample of the product submitted for tariff opinion is coconut cream made from coconut extract, Potassium Metabisulfite (as a stabilizer) and water prepared for human consumption, hence in our opinion the product is appropriately classifiable under tariff item 2008.19.00, ruling effective from date of this letter.

This ruling supersedes the tariff classification opinion given under 2106.90.90 vide our letter dated 28th April 2011.

We apologize for any inconvenience it may have caused.

Please make arrangement to uplift the sample from tariff & trade section.

Yours faithfully

Rishi Deo
For Chief Executive Officer
Fiji Revenue & Customs Authority