

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



Please address all correspondence to the Chief Executive Officer

Telephone : (679) 324 3000

Fax : (679) 331 5537

E-mail : info@frca.org.fj

Website : www.frca.org.fj

Our Ref:

Date: T4/8

2/7/14

Air Customs Ltd
G P O Box 540
Suva

Dear Sir,

Re: Tariff Opinion - Cotton Bud

We refer to your application for tariff classification on the above item which was lodged by your company on behalf of your client Ashoka Limited.

We have examined the sample submitted and found that the Cotton Buds consist of a small wad of cotton wrapped around both ends of a short rod, usually made of plastic.

They are commonly used in a variety of applications including first aid, cosmetics application, cleaning and arts and crafts.

In our opinion the Cotton Buds are appropriately classified under Tariff Item 5601.21.90. The effective date of this classification shall be the date of this letter.

I hope the above clarifies Tariff Classification opinion on the above product, please uplift the sample at your convenience.

Yours faithfully

Monika Anand
for **CHIEF EXECUTIVE OFFICER**