

T4/8  
14 July 2010

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

Attention: Anthony Yee

Dear Sir

RE: Tariff Opinion "Crystal Clear A4 PVC Cover"

We refer to your application for tariff classification opinion for *Crystal Clear A4 PVC Cover* that you have requested on behalf of your client *Office Force Stationary (Fiji) Limited* dated 05 May 2010.

Examination of the sample and literature provided revealed that this is an un-worked clear plastic PVC sheet cut in rectangles normally used as covers for protecting bound documents.

In view of the above information, in our opinion *Crystal Clear A4 PVC Cover* is appropriately classifiable under tariff item 3920.49.00.

We hope the above decision clarifies your doubt and should you need further clarification please liaise with our Tariff and Trade Division, Suva. Please make an arrangement to collect the sample that was submitted with your application.

Thank you.

Yours faithfully

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

Reference: Application no.021/2010