

08/07/2010

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

Attention: Mr Freddy Fonmoa

Dear Sir

Re: Tariff Classification Opinion - Dishwasher

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

After sighting the technical data and catalogue of the items, we have concluded the following;

- *Models ESL 6163, EX 4011 SB, EX 60015C and EX 50015C* dimensions do not exceed 65cm in width, 95cm in height and 70cm in depth. These categories of washing machines are classified as domestic washing machines and as such in our opinion classifiable under *8422.11.00*.
- *Model No ESL 9163* is of a higher dimension and in our opinion classifiable under tariff item *8422.19.00*.

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.19/2010