

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



*Please address all correspondence to the Chief Executive Officer*

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Our Ref:

Date: T4/8

07/06/12

The Manager  
Dinesh Chauhan & Company Ltd  
Private Mail Bag  
Suva

**Attention:** Mr Jagdish Chauhan

Dear Sir

**Re: Tariff Classification Opinion – Disposable cups**

We refer to your application seeking tariff classification opinion for disposable cups on behalf of your client Rup Investment Ltd.

According to the two samples provided the disposable cups are made of plastic and styrofoam respectively.

In our opinion the disposable cups are appropriately classifiable under tariff item **3924.10.00**

I hope the above clarifies your doubt regarding classification of the above products.

Yours faithfully

[Inayat Hussain]

**for Chief Executive Officer**