

T4/8  
15 July 2010

The Managing Director  
AIR Customs (NA) Limited  
PO Box 9676  
Nadi Airport.

Attention: Surendra Datt

Dear Sir

RE: Tariff Opinion "Felt Pads"

We refer to your application for tariff classification opinion for *Felt Pads* that you have requested on behalf of your client *Chand Hose Fittings & Engineering* dated 19 May 2010.

Examination of the sample and literature provided revealed that felt pads are articles made up of pure felt material available in different shape and sizes. This article is one side coated with adhesive to enable the article to stick under the furniture legs. It provides protection for any type of hard floor and also offers the benefit is reducing noise associated with sliding furniture.

In view of the above information, in our opinion *felt pads* is appropriately classifiable under tariff item *6307.90.90*.

We hope the above decision clarifies your doubt and should you need further clarification please liaise with our Tariff and Trade Division, Suva.

Thank you.

Yours faithfully

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

Reference: Application no.028/2010