

T4/8
14 January 2010

The Managing Director
Gibson Freight International (Fiji) Ltd
PO Box 10310
Laucala Beach
Suva.

Dear Sir

RE: TARIFF OPINION "Flavored Maple Syrup"

Reference made to your application received on 16 December 2009 regarding the above refers.

Examination of the sample provided revealed that Flavored Maple Syrup is made from the following ingredients; glucose, sugar, water, flavor, preservative, acid and color. This is an artificial product therefore; this item is appropriately classified under tariff item **2106.90.90**.

We hope the above decision clarifies 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 & Customs Authority