

T4/8
07 June 2010

The Managing Director
Williams & Gosling
PO Box 79
Suva.

Dear Sir

RE: TARIFF OPINION “Presto Geoweb Earth Retention System”

We refer to your application dated 26 April 2010 for tariff classification opinion you have requested for Presto Geoweb Earth Retention System.

The Presto Geoweb Earth Retention System’s function is channel protection, slope and shoreline protection, retaining walls and road support. It is used mainly in construction work to provide retaining walls and gravity walls to stop soil erosion. The product has cellular confinement systems that are used to hold soil and maintain soil stability problem.

After perusing the literature and examination of the sample provided revealed that product is made from hardened plastic and it is further worked and made into an article of heading 3926.

Therefore in our opinion Presto Geoweb Earth Retention System is appropriately classifiable under 3926.90.90.

We hope the above decision clarifies your doubt and for any clarification please liaise with our Tariff and Trade Division, Suva. Please make arrangement to collect the sample that was forwarded with your application.

Thank you.

Yours faithfully

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