

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref:  
T4/8

Date:  
31/10/14

The Imports Manager  
William & Gosling Fiji Limited  
P O Box 226  
Lautoka

Attention: Nassir Ahmad

Dear Sir,

**Re: Tariff Classification Opinion on Golf Cart Tyre – TR001 Golf Cart**

We refer to your application for tariff classification opinion on new tyres for golf cart.

According to the information and specification submitted, TR001 Golf cart tyre is a tube less pneumatic golf cart tyre made of rubberized fabric and other reinforcing materials, called plies, which give the tyre strength and flexibility.

The tread are design with the thick hoop of rubber and has patterns of deep grooves and channels that gives greater performance when travels on earth surface.

Hence, by virtue of interpretive Rule 1, brand new tyres for golf cart is appropriately classified under **HS 4011.99.00**.

I hope that above clarifies your doubt on the classifications of the mention commodity.

Yours faithfully,

*Robeen R Chand*

For **CHIEF EXECUTIVE OFFICER**