

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref: T4/8

Date: 30.07.2012

The Manager  
Command Investment Ltd  
Suva

Attention: Mr Yogesh Gupta

Dear Sir

**Re: Tariff Classification Opinion – Kitchen and homecare wipes**

We refer to your application seeking tariff classification opinion for the above products.

The kitchen and homecare wipes are made of viscose rayon obtained from cellulose of wood pulp cut in to pieces from larger pieces without further working, folded and packed into plastic bags. These are used in kitchens and homes for cleaning purposes.

In our opinion the kitchen and homecare wipes would be appropriately classified as follows:

Sample 1- nonwoven kitchen wipes (180 g/m<sup>2</sup>) under tariff item **5603.94.00**

Sample 2- nonwoven homecare wipes (120 g/m<sup>2</sup>) under tariff item **5603.93.00**

Sample 3- nonwoven homecare wipes (75 g/m<sup>2</sup>) under tariff item **5603.93.00**

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

Yours faithfully

Inayat Hussain  
**For Chief Executive Officer**