

T4/8  
14 July 2010

The Managing Director  
Pacific Customs Agencies Limited  
PO Box 12070  
Suva.

Attention: Anthony Yee

Dear Sir

RE: Tariff Opinion "Jastek Laminating Pouches"

We refer to your application for tariff classification opinion for *Plastic Film* that you have requested on behalf of your client "Office Force Stationary (Fiji) Limited" dated 05 May 2010.

Examination of the product and sample with literature provided revealed that this is a rectangular sheet with bevelled edges used for laminating to make the document water proof and tear proof.

In view of the above information, in our opinion "*Jastek Laminating Pouches*" is appropriately classifiable under 3926.10.00.

We hope the above decision clarifies your doubt and should you need further clarification please liaise with our Tariff and Trade Division, Suva. Please make an arrangement to collect the sample that was submitted with your application.

Thank you.

Yours faithfully

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

Reference: Application no.022/2010