

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



*Please address all correspondence to the Chief Executive Officer*

Telephone : (679) 324 3000

Fax : (679) 331 5537

E-mail : info@frca.org.fj

Website : www.frca.org.fj

Our Ref:

Date: T4/8

30/7/14

Air Customs Nadi  
P O Box 9676  
Nadi Airport

Attn: Surendra Datt

Dear Sir,

**Re: Tariff Opinion - Loom Bands**

We refer to your application for tariff classification on the above item which was lodged by your company on behalf of your C. K. Patel.

We have examined the sample submitted and found that the Loom Band is as basic as a rubber band and can be used to make jewelries or a crochet hook to create fun. Each bag consists of more than 600 pieces of specially made latex free rubber bands. A bag of c-clips is included with every bag of rubber band to secure the bracelets.

In our opinion the Loom Bands is appropriately classified under Tariff Item 4016.99.90. The effective date of this classification shall be the date of this letter.

I hope the above clarifies Tariff Classification opinion on the above product.

Yours faithfully

Monika Anand  
for **CHIEF EXECUTIVE OFFICER**