

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

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Please address all correspondence to the Chief Executive Officer

The Manager
Speedy Customs Services
G P O Box 16394
Suva

Attention: Mr. Amit Prasad

Dear Sir

Re: Tariff Classification Opinion – Mouse pads

We refer to your application seeking tariff classification opinion for mouse pads on behalf of your client Bondwell Computers Fiji Ltd.

Mouse pad is an article used with a computer mouse providing a smooth operating surface for the mouse. The heading 8473 is for parts and accessories which must enhance the capabilities of the data processing machine or perform any work relatively to the main function of the machine. Mouse pads do not perform this function.

Mouse pad imported with computer set are classified with the computer under heading 8471. However if the mouse pads are imported separately it would be classified according to the constituent materials.

In our opinion mouse pads would be appropriately classified as follows:

Sample 1-made of polyvinyl chloride and metal laminated under tariff item **3926.90.90**

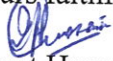
Sample 2- made of rubber foam coated with fabric under tariff item **4016.99.00**

Sample 3- made only of rubber under tariff item **4016.99.00**

Sample 4- made of polyvinyl chloride and leather under tariff item **3926.90.90**

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

Yours faithfully


Inayat Hussain

For Chief Executive Officer