

T4/8

28/7/06

The Manager
Pacific Agencies (Fiji) Limited
Suva

Att: Satish

Dear Sir

Re: Tariff Classification Opinion

Your application for tariff classification opinion on "NUTRELLA " refers.

The product "NUTRELLA" is high protein, defatted and textured soyabean meal chunks used as foodstuff and as such appropriately classified under HS Code 2106.10.00.

I hope the above decision clears your doubt.

Please make arrangement to collect the sample.

Yours faithfully

G. Naiker
for Chief Executive Officer
Fiji Islands Revenue & Customs Authority