

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref:

Date: T4/8  
25/10/13

International Freight & Clearance Services  
P O Box 9013  
Nadi airport

Attention: Binay

Dear Sir,

**Re: Tariff Classification Opinion – Paper Cups**

We refer to your application for tariff classification opinion on the above item which was lodged by your company on behalf of your client Loganberry Holdings Ltd.

We have examined the sample submitted and found that the paper cups are commonly used for takeaways and are disposable.

In our opinion Paper cups are appropriately classifiable under Tariff Item **4823.69.90**. The effective date of this classification opinion shall be the date of this letter.

I hope the above clarifies Tariff Classification opinion on the above product, please uplift the sample at your convenience.

Yours faithfully

Ritesh Naicker  
**For Chief Executive Officer**