

FIJI REVENUE & CUSTOMS  
AUTHORITY  
PRIVATE MAIL BAG  
SUVA, FIJI



*Please address all correspondence to the Chief Executive Officer*

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Our Ref:  
Date: T4/8  
25/10/13

Niranjans Autoport Ltd  
366 Grantham Rd  
Raiwaqa

Attention: Devend Ram

Dear Sir,

**Re: Tariff Classification Opinion on Petroleum Trailer & Road Tractor**

We refer to your application for tariff classification opinion on the above item which was lodged by your company.

According to the pamphlets and information submitted Road Tractor is a heavy duty commercial vehicle with a large displacement diesel engine, and several axels. The tractor unit serves as a method of moving trailers.

In our opinion Road Tractor is appropriately classifiable under Tariff Item **8701.20.10** and the Petroleum Trailer is appropriately classifiable under **8716.31.10**. 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.

Yours faithfully

Ritesh Naicker  
**For Chief Executive Officer**