

FIJI REVENUE & CUSTOMS

AUTHORITY

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Our Ref: T4/8

Date: 22.05.2012

Please address all correspondence to the Chief Executive Officer

The Manager
Air Customs Ltd
P O Box 9676
Nadi Airport

Attention: Mr. Surendra Dutt

Dear Sir

Re: Tariff Classification Opinion – Polyurethane foam sealant

We refer to your application seeking tariff classification opinion for polyurethane foam sealant on behalf of your client Pacific Building Solutions.

According to the sample provided the product is made of polymeric MDI, polyurethane resin and propane/isobutene. It is used for construction purposes to seal gaps and cracks.

In our opinion the polyurethane foam sealant is appropriately classifiable under Tariff item **3214.10.00**

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

Yours faithfully

Inayat Hussain
For Chief Executive Officer