

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

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Our Ref: T4/8
21/02/2013

Date:

Please address all correspondence to the Chief Executive Officer

Pacific Agencies (Fiji) Ltd
P.O.Box 15832
Suva

Dear Sir,

Re: Tariff Opinion on Road Marking Truck - Highway Stabilizers

We refer to your application regarding tariff classification opinion for road marking truck which you have lodged on behalf of your client Highway Stabilizers.

We have perused the leaflets and other documents submitted together with the application. The vehicle 2009 model Hino 300 series chassis no. JHFYU22H300001722 engine no. NO4CTV14346 is a modified vehicle, specially constructed and equipped with various devices and equipment that will enable it to perform certain non-transport function i.e. the primary purpose of a vehicle is not for transport of person's or goods. It will be used for road marking purposes and as such falls under tariff heading 8705.

In our opinion this vehicle is appropriately classifiable under tariff item 8705.90.99.

I hope the above clarifies any doubt regarding the classification of the truck and please feel free to contact the undersigned for any further clarification.

Yours faithfully

Rishi Deo

for **CHIEF EXECUTIVE OFFICER**