

T4/8  
04 May 2010

The Managing Director  
Williams & Gosling  
PO Box 79  
Suva.

Dear Sir

**RE: TARIFF OPINION "Salted Beer Nuts"**

We refer to your application for tariff classification opinion for salted beer nuts dated 04 May 2010.

Examination of the sample provided revealed that this is roasted salted peanuts and as such in our opinion the item is appropriately classifiable under tariff item 2008.11.90.

We hope the above decision clarifies your doubt and for any clarification please liaise with our Tariff and Trade Division, Suva. Please make an arrangement to collect the sample that was forwarded with your application.

Thank you.

Yours faithfully

Jonetani.Vuto  
For Chief Executive Officer  
Fiji Islands Revenue & Customs Authority