

T4/8
05 February 2010

The Manageress
Western Customs Brokers
PO Box 9391
Nadi Airport.

Attention: Nalini Prasad

Dear Madam

RE: Application for Tariff Classification “Scratch n Win with Maggi” ticket

Reference made to our earlier ruling on your tariff classification request regarding the above refers.

In our ruling we have classified “Scratch n Win with Maggi” tickets under tariff item 4911.99.10 where the existing rate is 32% fiscal duty, free import excise and 12.5% vat.

In the 2010 Budget announcement dated 27 November 2009, the tariff item 4911.99.10 was amended to read “Printed calendar backs with or without illustrations: cinema, theatre, concerts and other similar tickets”.

As a result of the amendment “Scratch n Win with Maggi” tickets will now be classifiable under tariff item 4911.99.90 attracting duty rates of 5% fiscal duty, free import excise and 12.5% vat. The earlier classification opinion given by us under tariff item 4911.99.10 is hereby withdrawn.

We hope the matter addressed through the budget now solves the issue on duty rates applicable for Scratch n Win tickets.

Thank you.

Yours faithfully

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