

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



Please address all correspondence to the Chief Executive Officer

Telephone : (679) 324 3000

Fax : (679) 331 5537

E-mail : info@frca.org.fj

Website : www.frca.org.fj

Our Ref:

Date: T4/8

16/7/14

Motibhai & Co Ltd
P O Box 9175
Nadi Airport

Attn: Ashrekha Prasad

Dear Madam,

Re: Tariff Opinion - Sony MN2 Smart Watch

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

We have examined the sample submitted and found that the Sony MN2 Smart Watch is a wearable device that can only connect to an Android Smartphone. The wireless pairing of the Smartphone and the smart watch operate a wide range of smart features that includes music player , message & email display, social networking , calculator , Bluetooth connectivity, calendar function ,display time , accept or reject calls and displaying pre - defined messages, all the notifications received comes with display and vibration alert. The watch uses a flexible silicone wrist band with multiple colors available.

However, if the user does not use the additional features as mentioned above the Sony MN2 Smart Watch will operate as a normal watch with no limitation to distance giving its essential character to be wrist watch. The Sony MN2 Smart Watch is not compatible with non Android devices such as I Phones.

In our opinion the Sony MN2 Smart Watch is appropriately classified under Tariff Item 9102.99.00. The effective date of this classification shall be the date of this letter.

I hope the above clarifies Tariff Classification opinion on the above product.

Yours faithfully

Monika Anand
for **CHIEF EXECUTIVE OFFICER**