



PRIVATE MAIL BAG
SUVA, FIJI ISLANDS

Please address all correspondence to Chief Executive's Office

The Managing Director
Gibson Freight International
PO Box 6555
Lautoka.

Dear Sir

Re: Tariff Classification-Soya Milk Cappuccino

Reference made to your application dated 23 July 2008 wherein seeking our opinion on the above.

Examination of the sample provided revealed that Soya Milk is a non dairy product extracted from whole soya beans that originate from leguminous plant. Soy Protein is a by product of soya beans after the extraction of soya bean oil.

Soya milk is having soy protein combined with other ingredients such as water, cane sugar, coffee, corn oil, calcium, salt flavours and colouring matter.

Therefore, **SOYA MILK CAPPUCCINO** is correctly classified under **HS-2106.90.90**.

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 and Customs Authority

Ref:Application no.08/21

