

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

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Ref: 04/8

Date: 18/10/12

Please address all correspondence to the Chief Executive Officer

The Manager
Keith's Customs Services
P O Box 1842
Nausori

Attention: Arnold

Re: Tariff Classification Opinion – Stand Up Paddle

We refer to your application for tariff classification opinion for Stand up Paddle on behalf of your client Guy Dominic Morris.

According to the information provided, the Paddle consists of a shaft and plastic blade and handle. The stand up Paddle is used to propel an individual across the surface of the water while standing on a surfboard.

In our opinion Stand up Paddle is appropriately classifiable under Tariff item **9506.29.00**

I hope the above clarifies your doubt regarding classification of the above product.

Yours faithfully

Monika Anand
for Chief Executive Officer