

T4/8  
14 July 2010

The Managing Director  
Gibson Freight International Fiji Limited  
PO Box 10310  
Laucala Beach Estate.

Attention: Harendra Vishwa

Dear Sir

RE: Tariff Opinion "Hand Tools and Tool Box"

We refer to your application for tariff classification opinion for *tool box containing assorted tools* that you have requested on behalf of your client "Kevin Wilson" dated 19 May 2010.

Examination of the pictures and literature provided revealed that the box contained the tools is of a kind normally used for packing such goods.

In view of the above information, in our opinion by virtue of General Interpretative Rule 5 "*metal tool box*" and plastic tool box containing tools appropriately classifiable under 8206.00.00.

Empty tool box of either plastic or metal will be classified in their respective heading. Tool box made of plastic which does not contain any tool is classifiable under tariff item 3923.10.00 and tool box made of metal which does not contain any tool is appropriately classifiable under tariff item 7326.90.90.

We hope the above decision clarifies your doubt and should you need further clarification please liaise with our Tariff and Trade Division, Suva.

Thank you.

Yours faithfully

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

Reference: Application no.027/2010