

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref: T4/8

Date: 07.05.2012

The Manager
Dinesh Chauhan & Co Ltd
Private Mail Bag
Suva

Attention: Mr. Jagdish Chauhan

Dear Sir

Re: Tariff Classification Opinion – Toys

We refer to your application for tariff classification opinion for toys on behalf of your client Value City.

For your information goods under the Harmonized System are governed by the Interpretative Rules and classification is determined according to terms of headings, section and chapter notes etc.

According to the sample submitted it is all assorted used toys. Assorted toys in bulk cannot be classified under tariff item 9503.00.90 as miscellaneous toys. The reason being that in the bulk pack different types of toys fall under different tariff items. All toys are classified under heading 9503 and under tariff items 9503.00.10, 9503.00.20 and 9503.00.90.

The tariff items and description for the toys are as follows under heading 9503.

9503.00.10 - - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages

9503.00.20 - - - Dolls representing only human beings whether or not dressed

9503.00.90 - - - Other

Since there is no specific tariff item for assorted toys we suggest that you advise your client to pack the toys according to above tariff items to avoid difficulty in classifying these toys.

I hope this clarifies our position regarding tariff classification for assorted toys.

Yours faithfully



Inayat Hussain

For Chief Executive Officer