

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref: T4/8

Date: 07.05.2012

The Manager
Williams & Gosling
P O Box 226
Lautoka

Attention: Mr. Naseer Ahmed

Dear Sir

Re: Tariff Classification Opinion – Trailer Legs

We refer to your application seeking tariff classification opinion on trailer legs on behalf of your company Williams & Gosling.

The physical verification of the sample of the legs that was fitted to the trailer revealed that it is made to size and shape specially to fit the trailer. The legs are made of steel and used as a support to the trailer when the trailer is detached from the truck.

In our opinion these trailer legs are parts of a trailer, solely and principally designed to be used as a trailer legs hence appropriately classifiable under Tariff item **8716.90.00**

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

Yours faithfully

Inayat Hussain
For Chief Executive Officer