

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref:

Date: T4/8

28/5/14

TNT Express Worldwide Ltd  
P O Box 1194  
Suva

Dear Sir

**Re: Tariff Opinion - Tyre Poly Cream**

Tariff ruling vide our letter dated 1st May 2014 has been withdrawn.

We refer to your application for tariff classification on the above item which was lodged by your company on behalf of your client Triple A Forklift Ltd.

We have examined the sample submitted and found that the Tyre Poly Cream are wheels of a Forklift (electrically powered) which is used to roll a forklift back and forth on a flat surface only. It consist of two wheels approximately 12 cm in diameter and 7.2 cm wide which are mounted on an axle and attached to the rear base of the Forklift.

In our opinion the Tyre Poly Cream are appropriately classified under Tariff Item **8431.20.00**. The effective date of this classification shall be the date of this letter.

I hope the above clarifies Tariff Classification opinion on the above product, please uplift the sample at your convenience.

Yours faithfully

Monika Anand  
for **CHIEF EXECUTIVE OFFICER**