

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



Please address all correspondence to the Chief Executive Officer

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Our Ref:

Date:

T4/8
05/09/12

The Manager
V C Customs Service
P O Box 12670
Suva.

Attention: Vinesh Chandra

Dear Sir

Re: Tariff Classification Opinion -Up & Go Liquid Breakfast Ready to Drink

We refer to your application for tariff classification opinion on Up & Go liquid breakfast drink on behalf of your client C J Patel (Pacific) Ltd.

According to the product specification provided it contains ingredients such as filtered water, skim milk, cereals, syrups, sugar, soya protein, oil, flavors, minerals & vitamins. It is used as a ready to drink breakfast beverage.

In our opinion the Up & Go Liquid Breakfast ready to drink is appropriately classifiable under Tariff item **2202.90.00**.

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

Yours faithfully

Rishi Deo

for Chief Executive Officer