

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



Please address all correspondence to the Chief Executive Officer

Telephone : (679) 324 3000

Fax : (679) 331 5537

E-mail : info@frca.org.fj

Website : www.frca.org.fj

Our Ref: T4/8

Date: 02.07.2012

The Manager
Williams & Gosling
P O Box 226
Lautoka

Attention: Mr. Naseer Ahmed

Dear Sir

Re: Tariff Classification Opinion – Whipped Topping (product code 4295)

We refer to your application for tariff classification opinion on whipped topping on behalf of your client Bakels (Fiji) Ltd.

According to the product specification provided it is made of vegetable oil, sugar and water. It is used as fillings for sponges, doughnut, pies and cakes.

In our opinion the whipped topping is appropriately classifiable under Tariff item **2106.90.90**

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

Yours faithfully

Inayat Hussain
For Chief Executive Officer