

FIJI REVENUE & CUSTOMS

AUTHORITY

PRIVATE MAIL BAG

SUVA, FIJI



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Our Ref: T4/8

Date: 30.04.2012

The Manager
Carpenters Shipping
P O Box 9174
Nadi Airport

Attention: Mr. Raveen Kumar

Dear Sir

Re: Tariff Classification Opinion – Wrist bands

We refer to your application for tariff classification opinion on wrist band on behalf of your client Sheraton Fiji Resort.

According to the sample provided it is an article to be worn around the wrist. It is made of three layers of paper cut into size and bonded together to form a wrist band. Wrist bands are classified according to their constituent material.

In our opinion the wrist band made of paper is appropriately classifiable under Tariff item **4823.90.90**

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

Yours faithfully

Rishi Deo

For Chief Executive Officer