



Please address all correspondence to the Chief Executive Officer

TO/01/18
02/01/18

Yon Tong Company
C/- Maximun Logistic Fiji Pte Limited
5 Turners Place
Nasese

Attention: Teuila Dumaru

Dear Madam,

Re: Tariff Classification Opinion on HAC Shao Hsing & HAC Shiwan Cooking Rice Wine

We refer to your application seeking tariff classification opinion on the above mentioned subject.

Unlike most varieties of wine, which are made from fermented fruit, rice wine is made from fermented glutinous rice with a process in which yeast transforms the sugars into alcohol. It's used in a variety of Asian cuisines, particularly Chinese cooking, and often incorporated into marinades and sauces to add sweetness and depth of flavour.

The HAC Shao Hsing Cooking Rice Wine is made from water, rice, wheat, salt, and caramel whereas the ingredients for HAC Shiwan Cooking Rice Wine are water, rice, wheat, and salt. These cooking wines come in 640 ml glass bottles and have an alcoholic strength of 16% in volume. They also contain 1.6% salt which render them unsuitable for consumption as beverage.

The applicable subheading for HAC Shao Hsing & HAC Shiwan Cooking Rice Wine will be **2103.90.00** under the heading 21.03 as per the Harmonized System which provides for "*Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard*". The duty rate will be 32% Fiscal, 0% Import Excise and 9% VAT. Duty rates are provided for your convenience and are subject to change.

For any further clarification, you may contact the Tariff & Trade Section on FICS-SuvaTariff&Trade@frcs.org.fj.

Image:



Yours faithfully,

A handwritten signature in black ink, appearing to be 'M. Shameem', is written over a horizontal dotted line.

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Mohammed R. Shameem
Customs Tariff & Trade
For **Chief Executive Officer**