



Please address all correspondence to the Chief Executive Officer

TO/01/18  
18/10/18

The Managing Director  
Trenz Homes (2015) Limited  
Nadi, Airport

Attention: Nemani Tueli

Dear Sir,

**RE-TARIFF CLASSIFICATION OPINION ON ALUMINUM WINDOW FRAME**

Reference is made to your application dated 27/07/2018, seeking Tariff Classification Opinion on Aluminum Window Frame.

The technical data sheet and sample provided revealed that the item is an aluminum window frame with louvres.

The aluminum window frame is used for domestic and commercial purpose in buildings which is cost effective and durable when compared with the traditional timber window frames. They provide a robust low maintenance option than the traditional timber window frames.

The window frame supplied is fully built up, assembled and generally include the glazed panels fitted and imported complete with louvres as per attached image.

After review of the literature submitted and further research conducted it is noted that the aluminum window frame shall be appropriately classified under heading **7610.10.10, Louvre-type window and their frames by virtue of GIR 1 and 6.**

**The duty rate will be 5 % Fiscal, 5 % import Excise and 9 % VAT.**

The duty rates are provided for your convenience and are subject to change.

The illustration provided below is for your information and reference.



For any further clarification, please do not hesitate to contact the HS Committee on [DFRCSHS-Valuation-ROO@frcs.org.fj](mailto:DFRCSHS-Valuation-ROO@frcs.org.fj)

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Narendra Prasad'. The signature is fluid and cursive, with a large loop at the end.

Narendra Prasad

Enforcement and Monitoring Unit  
**for CHIEF EXECUTIVE OFFICER**