



Please address all correspondence to the Chief Executive Officer

TO/01/19  
01/04/2019

The Managing Director  
U. B. Freight Limited  
P.O. Box 10154  
Nadi Airport.

Attention: Ravinesh Chandra

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON AUTOCLAVED AERATED CONCRETE (AAC)**

Reference is made to your application seeking Tariff Classification Opinion on Autoclaved Aerated Cement. The technical data sheet and sample provided revealed that the item is a white cement block. The item is made of articles of cement, of concrete, which is lightweight concrete.

Autoclaved Aerated Concrete (AAC) is manufactured from cement, sand (silica), lime and water, it is aerated by adding an expanding agent to mix (small amount of aluminum paste). The mix is poured into a mould (A very large cake tin) to approximately 2/3 of the height of the mould, almost instantly the expanding agent reacts with the other elements, and the mix begins to rise in the mould.

The moulds are pre-curved in a heated room for several hours. Then the semi-solid material (still in green state) is transported to the cutting machine. The soft but semi-solid block is sliced into required panel size using steel wires. Once sliced, the block is system pressure cured in autoclaves for up to 12 hours.

The ONE AAC panel system is an exterior wall cladding system that provides a lightweight, high-quality, and highly durable cladding solution perfectly suited to both residential and commercial applications.

After review of the literature submitted and further research conducted it is noted that the white Autoclaved Aerated Concrete block shall be appropriately classified under the **HS 6810.11.00 by virtue of GIRs 1 and 6.**

**The duty rate will be 15 % Fiscal 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 'Sharmila', written in a cursive style.

Sharmila Sharma  
Enforcement and Monitoring Unit.  
**for CHIEF EXECUTIVE OFFICER**