



Please address all correspondence to the Chief Executive Officer

TO/16/19
03/07/2019

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

Attention: Yogendra Prasad

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON BLANK PVC CARD

Reference is made to your application seeking Tariff Classification on Blank PVC Card. The sample of the product depicts its usage for printing photo ID cards.

The blank PVC card is made from polyvinyl chloride (PVC) with a Polyethylene Terephthalate Glycol (PETG) inlay which increases its resistance to bending and adds significant durability to the card structure. Blank ID cards provide the canvas on to which your cards will be printed. All blank PVC cards are graphic-quality for producing professional-looking printed cards.

After review of the literature submitted and further research conducted it is noted that the Blank PVC Card shall be appropriately classified under **HS-3926.90.90 by virtue of GIRs 1 and 6.**

The duty rate will be 32 % 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

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Sharmila', with a large, stylized initial 'S'.

Sharmila Sharma
Chief Customs Officer -Revenue
for **CHIEF EXECUTIVE OFFICER**