



Please address all correspondence to the Chief Executive Officer

TO/01/18
18/12/2018

The Managing Director
D.N.Patel Company PTE Limited
G.P.O Box 233
Suva.

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON BOW SHACKLE

Reference is made to your application seeking Tariff Classification Opinion on Bow Shackle. The technical data sheet and sample provided revealed that the item is a bow shackle.

Bow shackle is a screw pin anchor shackle, which can be used with a mechanical lifting device to provide flexibility and strength in an overhead lift. It is made of iron and steel and as such, has a work load capacity ranging from 1 to 55 Tons and can have higher capacities.

After review of the literature submitted and further research conducted it is noted that the Bow Shackle shall be appropriately classified under the **HS 7326.90.90 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 'Narendra Prasad'. The signature is fluid and cursive, with a prominent loop at the end.

Narendra Prasad

Enforcement and Monitoring Unit
for CHIEF EXECUTIVE OFFICER