

**Please address all correspondence to:**

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**FIJI REVENUE AND  
CUSTOMS SERVICE**

TO/42/19  
15/11/2019

The Managing Director  
Williams & Gosling Ltd  
G. P. O. Box 628  
Suva

Attention: Vereniki Qiodravu

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON CADBURY DRINKING CHOCOLATE**

Reference is made to your application seeking Tariff Classification on Cadbury Drinking Chocolate.

According to manufacturer's information submitted, the Cadbury Drinking Chocolate consists of the following:

Sugar, Cocoa powder, starch (maize or tapioca), flavour. Drinking chocolate contains 21% cocoa solids.

It is usually dissolved in hot water for drinking.

Since this product is a mixture, reference is made to General Interpretative Rule 3(a) which states, 'The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.'

Reference is also made to Explanatory Note 18.06 which states, 'This heading also includes all sugar confectionary containing cocoa in any proportion (including sugar nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.'

After review of the literature submitted and further research conducted it is noted that the Cadbury Drinking Chocolate shall be appropriately classified under **HS-1806.90.90** by virtue of **General Interpretative Rules 3** as it provides the most specific description with regards to this product.

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**The duty rate will be 32 % Fiscal, 15% 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,



Sharmila Sharma

Chief Customs Officer -Revenue

**for CHIEF EXECUTIVE OFFICER**