

Please address all correspondence to:

The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj



**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/11/20
31st March, 2020

The Managing Director
East West Funeral Director
PO Box 8307
NAKASI

Attention: Mr. Rupendra Sharma

Dear Sir,

RE: TARIFF CLASSIFICATION OPINION ON ABS CASKET HANDLE

Reference is made to your application seeking Tariff Classification on ABS Casket handle.

According to the literature submitted, Acrylonitrile Butadiene Styrene plastic (ABS) is a terpolymer made by polymerizing styrene and acrylonitrile in the presence of polybutadiene.

The proportions are as follows:

- | | | |
|------------------|---|--------|
| 1. Acrylonitrile | - | 15-35% |
| 2. Butadiene | - | 5-30% |
| 3. Styrene | - | 40-60% |

ABS is an opaque thermoplastic and amorphous polymer. "Thermoplastic" has to do with the way the material responds to heat. Thermoplastics become pliable at a certain temperature (221 degrees Fahrenheit in the case of ABS plastic). They can be heated to their melting point, cooled, and re-heated again without significant degradation. Instead of burning, thermoplastics like ABS liquefy which allows them to be easily injection moulded using an injection moulding tool.

The process begins with plastic injection moulding using the injection moulding tools. The casket handle is moulded using ABS (Acrylonitrile butadiene styrene) plastic. The handles are then processed using a very unique process called vacuum metalizing. This is a process that allows metals to be vaporized on to the handles to change its surface. Once the surface is changed, a specialized paint system is applied to the handles to make them appear as having a chrome finish.

Reference is made to Chapter 39 Note 1, "Throughout the Nomenclature, the expression "plastics" means those materials of heading 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by

moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

By virtue of General Interpretative Rule 1, classification for ABS casket handle is determined according to the terms of the heading 3926, "Other articles of plastic and articles of other materials of headings 39.01 to 39.14".

By virtue of General Interpretative Rule 6, classification of subheading is determined according to terms of **subheading 3926.90.90, "Other"**.

It attracts a duty rate of 32% Fiscal & 9% VAT.

The illustration provided below is for your information and reference.



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

Yours faithfully,

Sharmila Sharma

for **CHIEF EXECUTIVE OFFICER**

