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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/23/20
24th June, 2020

The Managing Director
Western Customs Brokers (Ltka) Limited
P.O. Box 4594
Lautoka

Att: Vikash Naidu

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON CITRONELLA PATIO GLASS JAR CANDLE

Reference is made to your application seeking Tariff Classification on Citronella Patio Glass Jar Candle.

According to the literature submitted, the Citronella Patio Glass Jar Candle is made up of the following:

- | | | |
|------------------|---|------|
| • Paraffin waxes | - | 97% |
| • Lemon extracts | - | 1.2% |
| • Citronellol | - | 1.5% |
| • Pigment | - | 0.3% |

Citronella candles are used as an insect repellent. Oil of citronella repels target pests rather than killing them. It works by masking scents that are attractive to insects. Thus, insects find it difficult to locate their target to feed. It is a highly effective, natural solution against mosquitoes and other insects such as fruit flies.

By virtue of General Interpretative Rule 1, classification is determined according to the terms of heading 3808, "Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)."

Reference is made to Explanatory Note VI-3808-2 (1), "Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite

or paperboard (against fleas and lice). Many insecticides are characterized by their mode of action or method of use. Among these are:

- Insect growth regulators: chemicals which interfere with biochemical and physiological processes in insects.
- Fumigants: chemicals which are distributed in the air as gases.
- Chemosterilants: chemicals used to sterilize segments of an insect population.
- Repellents: substances which prevent insect attack by making their food or living conditions unattractive or offensive.
- Attractants: used to attract insects to traps or poisoned baits."

By virtue of General Interpretative Rule 6, classification of subheading is determined according to terms of subheading 3808.91, "Insecticides."

After review of the literature submitted and further research conducted it is noted that the Citronella Patio Glass Jar Candle shall be appropriately classified under **HS-3808.91.90** by virtue of **General Interpretative Rule 1 & 6**.

The duty rate will be Free Fiscal, Free Import Excise and 9 % VAT.

The duty rates are provided for your convenience and are subject to change.

Reference is also made to Tariff Classification Opinion on Citronella Patio Glass Jar Candle issued on 29th December, 2015. This Tariff Classification Opinion supersedes any previous correspondence on this matter.

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,



Sharmila Sharma

Chief Customs Officer -Revenue

for Acting CHIEF EXECUTIVE OFFICER