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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/13/20
7th, May 2020

The Operation Manager
U. B. Freight Limited
P. O. Box 10154
Nadi Airport

Attention- Ravinesh Chandra

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON DIAMOND GRID

Reference is made to your application seeking Tariff Classification on **Diamond Grid**.

The technical data sheet and the sample provided reveals that the product is made of plastic.

Diamond Grid is made from 100 % recycled plastic, ultra violet treated polypropylene which reduces construction time and costs whilst minimizing environmental impact. Diamond Grid is an interlocking grid and creates a structural surface that is solid, dry and secure, even with constant use and in heavy rainfall.

Purpose or Function

Reduce infrastructure costs and eliminate on-going maintenance expenses. Diamond Grid surface stabilisation systems are successfully used by leading landscaping companies throughout the world to cut costs on surfacing roads, shed floors and any other areas where a solid surface is required for all types of vehicles and pedestrians. Diamond Grids also eliminate the need for on-going maintenance on unsurfaced areas that traditionally require machinery for repairs and maintenance on a regular basis.

Diamond Grid (DG) Applications

Diamond Grid is used as reinforcement structure for any solid surface anywhere and some of the major reinforcement structural applications are for construction of the following:

Pathways, Shed Floors, Drive ways, Mountain Bike Paths, Golf Courses, Cap parks, Drains; Boat Ramps, Concrete Car Parks, Air Strips, Arenas, Bike Track, Cattle Yards, Creek Crossings, Dairy Farm Lane Ways, Day Yards and so on.

Reference is made to Chapter 39, terms of **heading 3925, Builders Ware of plastics, not elsewhere specified or included.**

Further reference is made to **Note 11 (b) to the Explanatory Note** which states **Heading 39.25**, applies **only** to following articles: "**Structural elements used, for example, in floors, walls, or partitions, ceilings or roofs**" not being products covered by any of the earlier heading of sub-Chapter II

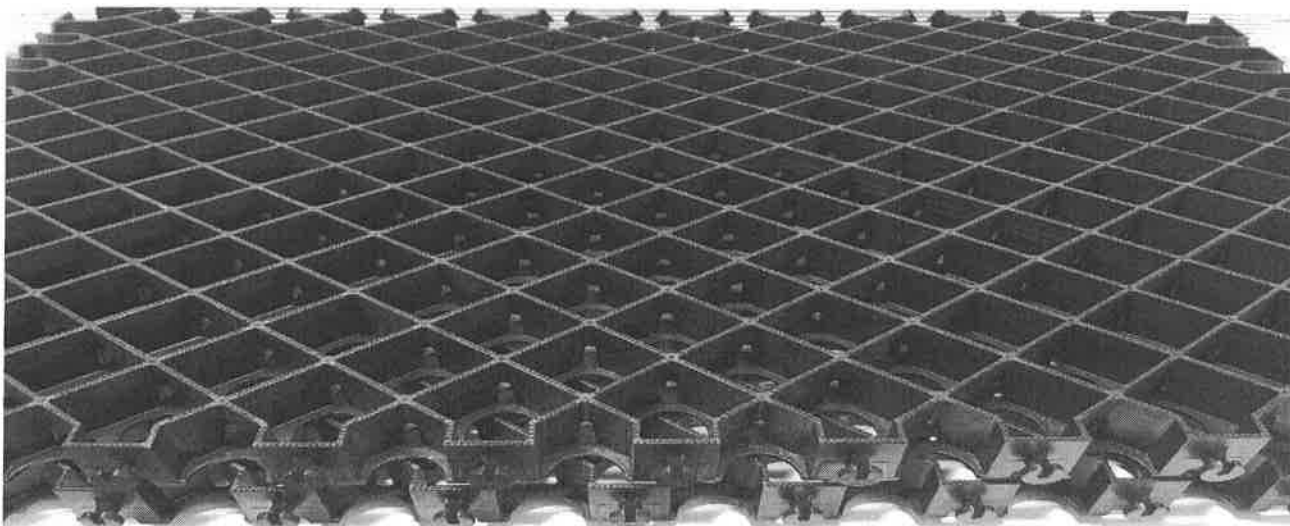
Reference is also made to **subheading 3926**, other articles of plastic and articles of other materials of headings 39.01 to 39.14.

Diamond Grid does not meet the requirements of subheading 3925, Note 11, (b) therefore is excluded and falls under subheading 3926.

After review of the literature submitted and further research conducted it is noted that the **Diamond Grid (DG)** shall appropriately be classified under residual heading, Others of the **Harmonized System 3926.90.90** by virtue of **General Interpretative Rule 1 and 6.**

The duty rate will be 32 % Fiscal and 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
Chief Customs Officer -Revenue
For ACTING CHIEF EXECUTIVE OFFICER