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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/07/20
12 March, 2020

The Managing Director
Industries Safety & Civil Pte Limited
Lot 24, Dabea Road
Valelevu
Nasinu

Attention-Mr Amarjit Singh

Dear Sir

Re-TARIFF CLASSIFICATION OPINION ON ELCOROCK SAND CONTAINERS

Reference is made to your application seeking Tariff Classification on Elcorock Sand containers. The Elcorock sand containers are based on Elcomaxa specially manufactured nonwoven, needle punched, staple fibre geotextile with enhanced filtration, puncture, abrasion and extreme U.V resistance characteristics. This provides for maximum durability in harsh environments. The sewn seams are uniquely configured with a double stitch to maximize the mechanical characteristics to the geotextile and provide long term durability in a wide range of environments.

The Elcorock system consists of sand filled geotextile containers built to form a stabilizing, defensive barrier against coastal erosion. The Elcorock shoreline protection system incorporates extremely robust geotextile containers designed to be filled with sand, such that they form a stable, durable container for use in coastal and other hydraulic applicants. The Functions and applications of Elcorock Sand Containers are;

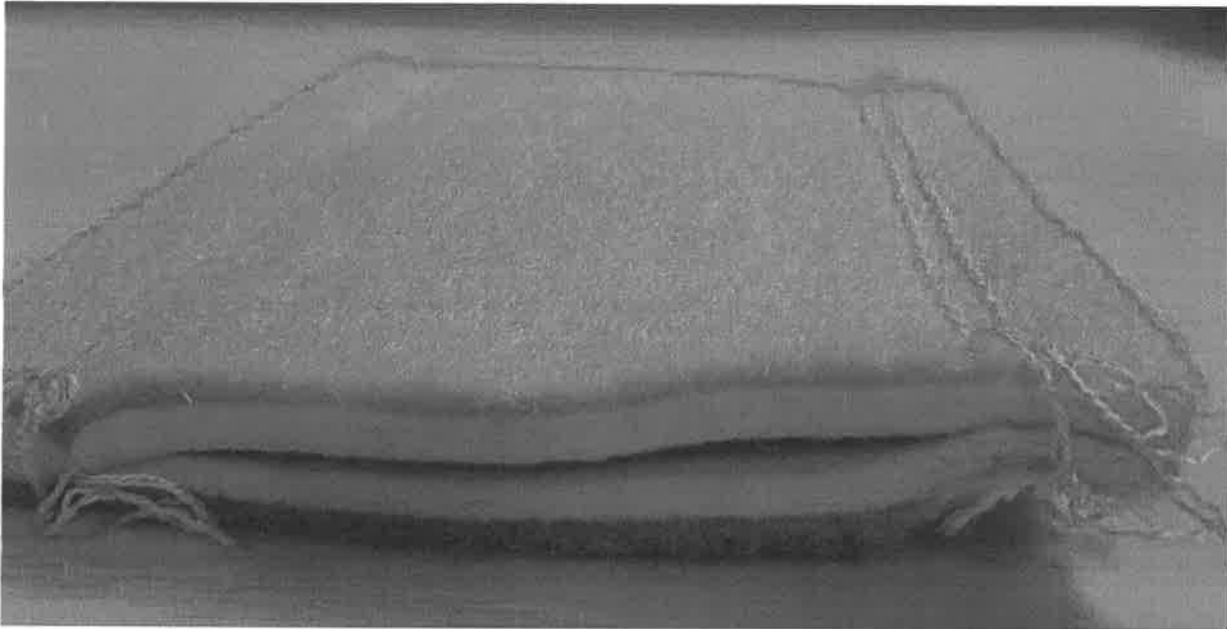
- **Shoreline Protection**- protects the structures by resisting the erosive forces from wave action or tidal events.
- **Environmental Enhancement** - provides a base upon which organisms grow in the ocean or river systems. Such growth is vital to health and diversity of the natural environment.
- **Erosion control**- restrict the loss or movements of sand through wave action, tidal currents and wave currents.
- **Sea walls and revetments**-because of their strength and flexibility, containers are widely used in the construction of sea walls. They have several advantages over traditional sea wall methods including reduced beach contamination from loose rock.
- **Groyners and breakwaters**- durability and versatility make it ideal for marine structures that need to provide foreshore protection under harsh conditions. The containers are suitable for the construction of groynes, breakwaters and artificial reefs.
- **Riverbank protection**- are durable and abrasion resistant. They are also available in a number of sizes and shapes suitable for use in river systems.

- **Temporary bunds**- structure is a fast, economical way of building bunds or temporary emergency works, which are easy to remove once the structure has served its purpose. It is suitable for installation even in difficult areas and under tough conditions.

After review of the literature submitted and further research conducted it is noted that the Elcorock sand containers shall be appropriately classified under **Harmonized System - 6307.90.90 by virtue of General Interpretative Rule 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,

Sharmila Sharma
Chief Customs Officer -Revenue
for **ACTING CHIEF EXECUTIVE OFFICER**