



Please address all correspondence to the Chief Executive Officer

TO/01/19
15/03/2019

The Operations Manager
Gibson Freight
P. O. Box 10310
Laucala Beach
Suva

Attention: Harendra Vishwa

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON ELECTRIC FORKLIFT BATTERY

Reference is made to your application seeking Tariff Classification Opinion on Electric Forklift Battery. The technical data sheet provided revealed that the item is a 48 Volts, wet cell battery filled with acid.

The design has been optimized to maximize the utilization of the positive and negative electrodes. Usage of the advanced components for the manufacturing of electrodes are higher discharge efficiency. The positive electrodes are high pressure cast tubular plates and advanced components used in their manufacture provided increase efficiency. The negative plates are flat pasted plates. The cell box and lid are made from high impact temperature resistant polypropylene and are heat-seal welded to prevent electrolyte leakage.

Accumulators consist essentially of a container holding the electrolyte in which are immersed two electrodes filled with terminals for connection to an external circuit. In many cases the container may be subdivided, each subdivision (cell) be an accumulator in itself, these cells are usually connected together in services to produce a higher voltage. A number of cells so connected is called a battery.

After review of the literature submitted and further research conducted it is noted that the Electric Forklift battery shall be appropriately classified under HS-8507.20.00 by virtue GIRs 1 and 6.

The duty rate will be 32 % Fiscal, 10 % 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

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Sharmila Sharma'. The signature is fluid and cursive, with a large initial 'S'.

Sharmila Sharma
Enforcement and Monitoring Unit.
for **CHIEF EXECUTIVE OFFICER**