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**FIJI REVENUE AND
CUSTOMS SERVICE**

T0/05/20
14, February, 2020

The Managing Director
Basic Industries Ltd
P.O. Box 369
SUVA

Attention: Navinesh Prakash

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON EMULSION FLAVOURS

Reference is made to your application dated 14, January, 2020 seeking Tariff Classification on Emulsion Flavours in Raspberry, Strawberry & Orange flavours. These products are flavouring preparations composed of a mixture of synthetic aromatic substances, natural odoriferous flavourings, stabilizing agents, preservatives, acidifiers and emulsifiers. The products are not intended for direct human consumption and are used in the food/beverage industry as raw materials to impart a specific taste and aroma to the final consumer product. These are aromatic flavouring preparations prepared in bulk form for industrial purposes only and are not intended for retail sale.

According to the literature submitted, the Emulsion Flavours consists of the following:

- Water - 90%
- Colour - 4%
- Synthetic flavour - 2%
- Xanthan gum 415 - 2%
- Citric acid 330 - 1%
- Sodium benzoate - 1%

It is a concentrated liquid flavouring used as a raw material for manufacturing preparations used to make icicle and beverage flavours.

By virtue of General Interpretative Rule 1, classification shall be determined according to the terms of the heading 3302, "Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages."

Reference is also made to Chapter 33 Note 2, "The expression 'odoriferous substances' in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics."

By virtue of General Interpretative Rule 6, classification of subheading is determined according to terms of subheading 3302.10.00, "Of a kind used in the food or drink industries."

After review of the literature submitted and further research conducted it is noted that the Emulsion Flavours shall be appropriately classified under **Harmonized System-3302.10.00 by virtue of General Interpretative Rule 1 & 6.**

The duty rate will be 15 % 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 CHIEF EXECUTIVE OFFICER