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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/16/20

27th May, 2020

The Managing Director
Motibhai & Company Limited
P.O. Box 240
SUVA

Attention: Mr Roneel

Dear Sir,

RE: TARIFF CLASSIFICATION OPINION ON FRUITACE JUICE CONCENTRATE

Reference is made to your application seeking Tariff Classification on FruitAce Juice Concentrate.

According to the literature submitted, the FruitAce Juice Concentrate is made from selected fresh sun-ripened fruit in order to achieve its high quality taste. It is enriched with Vitamins A, C and E, which are well-known health promoting anti-oxidants. It contains no artificial colour or flavour.

The constituent ingredients of FruitAce Juice Concentrate are as follows:

- **Cane sugar**
- **Concentrated Juice**
- **Water**
- **Citric Acid (E330)**
- **Natural Stabilizers (E440, E401)**
- **Natural Flavours**
- **Approved Preservatives (E211, E224)**

It is a 1+9 type of drink which, on dilution with water, makes a ready drink that appears and tastes like 100% juice drink.

Reference is made to Explanatory Notes of heading 2009 which states, "The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water.

Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation). Provided they retain their original character, the fruit or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately:

- 1) Sugar
- 2) Other sweetening agents, natural or synthetic
- 3) Products added to preserve the juice or to prevent fermentation (e.g. Sulphur dioxide)

4) Standardizing agents (e.g. citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g. vitamins, coloring matter) or to 'fix' the flavour (e.g. sorbitol added to powdered or crystalline citrus fruit juices). However, the heading excludes the fruit juices in which one of the constituents (citric acid, essential oil extracted from the fruit, etc.) has been added in such a quantity that the balance of the different constituents as found in the natural juice is clearly upset; in such case the product has lost its original character."

Reference is also made to Note 7 of heading 2106 Explanatory Note which states, "preparation of a kind used in the manufacture of beverages, which are usually obtained by compounding vegetable extracts, lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavoring ingredients which characterize a particular beverage. As a result, a beverage can be usually obtained by diluting the preparation with water. Some of these products are specially prepared for domestic use. As presented, these preparations are not intended for consumption as beverages."

After review of the literature submitted and further research conducted it is noted that the FruitAce Juice Concentrate shall be appropriately classified under **Harmonized System -2106.90.20 by virtue of General Interpretative Rule 3(a) & 6** as it provides the most specific description with regards to this product.

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 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

for Acting **CHIEF EXECUTIVE OFFICER**