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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/59/19
06/12/2019

The Managing Director
Cross Ocean Freight and Logistics
P.O. Box 10
Nadi

Attention: Vinesh Krishna

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON GARDEN HOSE

Reference is made to your application seeking Tariff Classification on Garden Hose.

The technical data sheet provided reveals that the item is Garden hose which is reinforced PVC hose with braided polyester thread flexible & lightweight and UV resistant.

A garden hose, hosepipe or simply hose is a flexible tube used to convey water. There are a number of common attachments available for the end of the hose, such as sprayers and sprinklers (which are used to concentrate water at one point or to spread it over a large area). Hose are usually attached to a hose spigot or tap.

Garden hoses are typically made of extruded synthetic rubber or soft plastic, often reinforced with an internal web of fibres. As a result of these materials, garden hoses are flexible and their smooth exterior facilitates pulling them past trees, posts and other obstacles. Garden hoses are also generally tough enough to survive scraping on rocks and being stepped on without damage or leakage. As implied by the name, garden hoses are commonly used to transport water for gardening, lawn care and other landscaping purposes. They are also used for outdoor cleaning of items such as vehicles, equipment, building exteriors and animals.

Reference is made to subheading 3917, of the Explanatory Notes, which states: Tubes, pipes, and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.

Reference is also made to Explanatory Notes, note 8 to the chapter, the expression "tubes, pipes and hoses" means:

- (1) For the purpose of heading 391.17 the expression: tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes

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sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

After review of the literature submitted and further research conducted it is noted that the Garden Hose shall be appropriately classified under other tubes, pipes and hoses not reinforced or otherwise combined with other materials, **without** fittings shall be appropriately classified under **Harmonized System 3917.32.90** and other tube ,pipes and hoses not reinforced or otherwise combined with other materials, **with** fittings shall be appropriately classified under **Harmonized system 3917.33.90** by virtue of **General Interpretative Rules 1 and 6** .

The duty rate will be 5 % Fiscal and 9 % VAT.

The duty rates are provided for your convenience and are subject to change.

This ruling supersedes the Tariff Opinion given under Harmonized system 3917.31.90 vide our letter dated 05th, June,2013 and will be effective from the date of this letter.

The illustration provided below is for your information and reference.



Garden Hose without Fittings



Garden Hose with Fittings

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