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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/46/19
14/11/2019

The Managing Director
Ashabhai & Co Pte Ltd
GPO Box 908
Suva

Attention: Ashita Pal

Dear Madam,

Re-TARIFF CLASSIFICATION OPINION ON GLUTEN FREE CHOCOLATE TOPPING

Reference is made to your application seeking Tariff Classification on Gluten Free Chocolate Topping.

According to manufacturer's information submitted, the Gluten Free Chocolate Topping consists of the following:

Sugar, water, glucose syrup, whole milk powder, hydrogenated coconut oil, cocoa (4.4%), starch (1442), cocoa liquor, salt, acidity regulator (339), flavour, preservative (202).

It is a ready to eat sauce used as a topping on ice-cream and other desserts.

Since this product is a mixture, it will be classified according to General Interpretative Rule 3(a) which states, 'The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.'

Reference is also made to Explanatory Note 18.06 which states, 'This heading also includes all sugar confectionary containing cocoa in any proportion (including sugar nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.'

After review of the literature submitted and further research conducted it is noted that the Gluten Free Chocolate Topping shall be appropriately classified under **HS-1806.90.90** by

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virtue of General Interpretative Rule 3(a) & General Interpretative Rule 6 as it provides the most specific description with regards to this product.

The duty rate will be 32 % Fiscal, 15% 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,

Sharmila Sharma
Chief Customs Officer -Revenue
for CHIEF EXECUTIVE OFFICER