



Please address all correspondence to the Chief Executive Officer

TO/01/19
16/01/2019

The Managing Director
Trenz Homes (2005) Ltd
Nadi Airport
Nadi

Attention: Nemani Tueli

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON HANWOOD FLOORING

Reference is made to your application seeking Tariff Classification Opinion on Hanwood Flooring. The technical data sheet and sample provided revealed that the item is brown and grey Floor covering.

Hanwood Flooring supplies a range of waterproof Rigid Vinyl Planks (RVP) flooring which can be fitted over timber or cement floors. Generally rigid core planks are composed of solid PVC.

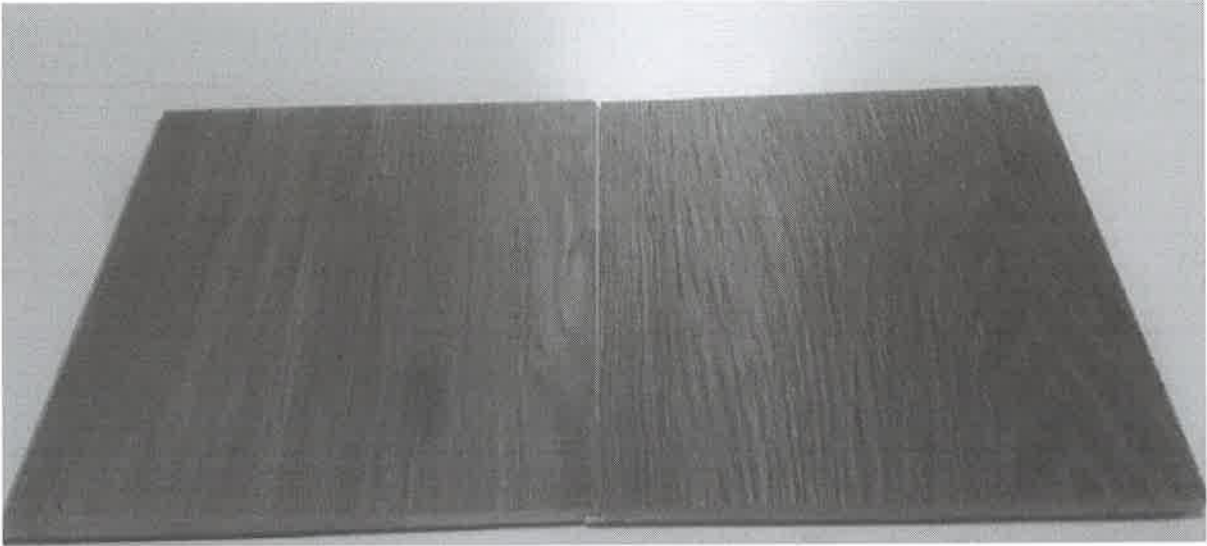
The Rigid Vinyl Planks consist of 3 layers, decorative layer, limestone composite core board and acoustic backing. Rigid core flooring, also known as vinyl composite core or hybrid, combines the best features of both laminated and luxury vinyl. The boards are rigid planks with a joint system that clicks together like laminated, but they are constructed from a water resistant vinyl composite materials that gives them the “install it anywhere” flexibility of vinyl flooring.

After review of the literature submitted and further research conducted it is noted that the Hanwood Flooring shall be appropriately classified under the **HS 3918.10.00 by virtue of GIRs 1 and 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,

Narendra Prasad
Enforcement and Monitoring Unit.
for CHIEF EXECUTIVE OFFICER