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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/22/20

12th June, 2020

The Managing Director
Western Customs Brokers (Ltka) Limited
P.O. Box 4594
LAUTOKA

Attention: Mr. Vikash Naidu

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON SPA 160-261 ICE DISPENSER

Reference is made to your application seeking Tariff Classification on SPA 160-261 Ice Dispenser.

According to the literature submitted, the SPA 160-261 Ice Dispenser is a self-serve ice dispenser suitable for use in hotels or resorts. It has an ice storage capacity of 120 pounds. This dispenser uses a patented rocking chute mechanism, which basically means it reduces ice spillage during dispensing. Just push the button and ice comes out. The built-in agitator system rotates the ice to prevent jams. Inside, the ice stays cold and fresh in the ice bin, which is lined up in durable polyethylene.

The ice dispenser comes with the ice maker and they are imported in sets. The Ice Maker has pipes connected to it and merely sits on top of the dispenser. The ice maker produces the ice which comes through a hole on the top of the dispenser. The Ice Dispenser has its own power supply that is used to dispense ice once the lever is pushed.

By virtue of General Interpretative Rule 1, classification is determined according to the terms of the headings and any relative Section or Chapter notes.

Reference is made to terms of heading 8418, "Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 8415."

Reference is also made to Explanatory Notes, note 3 of Section XVI, "Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."

In this case, the function of the dispenser is dependent on the function of the ice maker and therefore the ice maker becomes the machine which performs the principal function.

By virtue of General Interpretative Rule 6, classification of subheading is determined according to terms of subheading 8418.69, "Other".

After review of the literature submitted and further research conducted it is noted that the SPA 160-261 Ice Dispenser shall be appropriately classified under **HS-8418.69.90** by virtue of **General Interpretative Rule 1 & 6**.

The duty rate will be 5% 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 **ACTING CHIEF EXECUTIVE OFFICER**