



Please address all correspondence to the Chief Executive Officer

T0/01/19
29/05/2019

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

Attention: Nemani Tueli

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON J-FRAME

Reference is made to your application seeking Tariff Classification Opinion on J- Frame. The technical data sheet and timber sample provided revealed that the item is a 3.5 inch x1.75 inch,12 ply laminated veneer lumber (LVL) engineered wood product.

The wood is formed from engineered wood, sheets of plywood material manufacture from thin layers of “plies” of wood veneer that are glued together with adjacent layers having their wood grain rotated up to 90 degrees to one another. Its manufactured for consistent, strength, stiffness and stability-making it resistant to warp, twist and bow. Engineered straight, strong and durable, J-Frame is suitable for a wide range of uses including residential and commercial framing and truss systems. It is made from 100 % renewable Radiata Pine and proudly manufactured in New Zealand.

Explanatory Notes heading excludes **4407**- Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed of a thickness exceeding 6mm and **4408**-Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed of a thickness not exceeding 6mm.

Explanatory Note heading includes **4412**-Plywood, veneered panels and similar laminated wood since the sample is form from engineered wood sheets of plywood material manufacture from 12 thin layers of “plies” of wood veneer that are glued together.

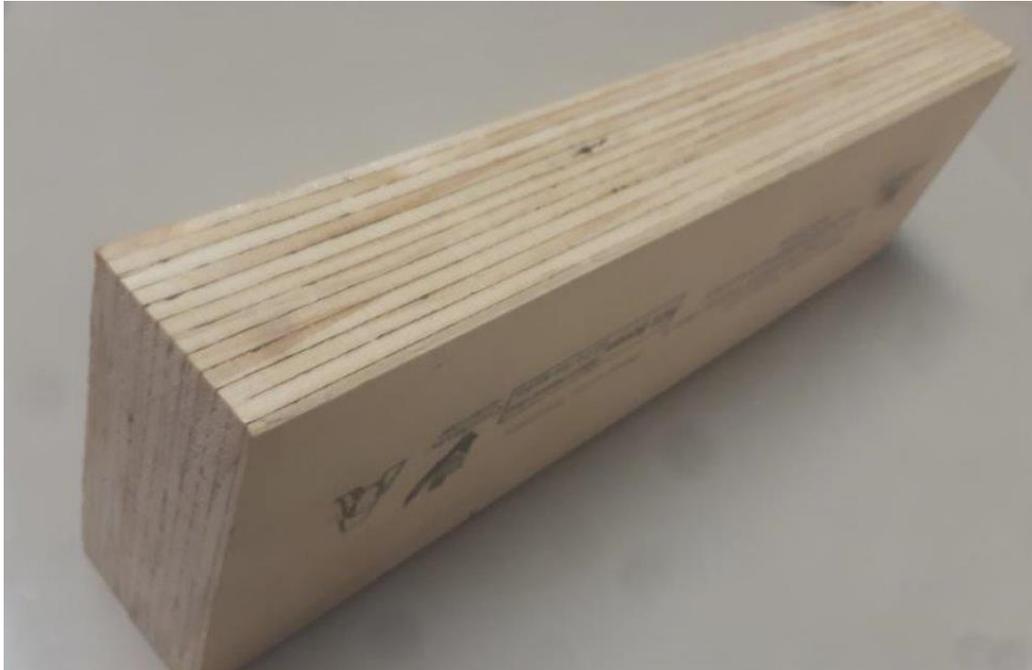
After review of the literature submitted and further research conducted it is noted that the J-Frame (Wood) shall be appropriately classified under **HS-4412.99.90 by virtue GIRs 1 and 6.**

J-Frame will be imported in running lengths.

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,

A handwritten signature in blue ink, appearing to read 'Sharmila Sharma'. The signature is written in a cursive style with a large initial 'S'.

Sharmila Sharma
Chief Customs Officer- Revenue
for CHIEF EXECUTIVE OFFICER