



Please address all correspondence to the Chief Executive Officer

TO/01/19  
08/01/2019

The Manager Imports  
P.Meghji Trading Ltd  
P.O. Box 38  
Lautoka

Attention: Imran Ali

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON KOMBUCHA**

Reference is made to your application dated 20/12/2018, seeking Tariff Classification Opinion on the item Kombucha. The technical data sheet and sample provided revealed that the item is JIVA brand kombucha which is a remedial drink which has a net content of 750 ml.

Kombucha is a cultured sparkling drink made through a fermentation process involving tea, wild bacteria and yeasts. It is a non-alcoholic beverage as per the sample provided which has naturally occurring alcohol due to the fermentation process. It is a delicious drink that is widely believed to have energizing and healing properties which improves digestive health by introducing good bacteria, concentrated antioxidants (from the tea), organic acids (including acetic which helps stop the immune system from overreacting) and digestive enzymes. Kombucha consists of wide range with many different flavors.

After review of the literature submitted and further research conducted it is noted that the Kombucha shall be appropriately classified under the **HS 2202.99.00 by virtue of GIRs 1 and 6.**

**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](mailto:DFRCSHS-Valuation-ROO@frcs.org.fj)

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Narendra Prasad', written over a horizontal line.

Narendra Prasad  
Enforcement and Monitoring Unit.  
**for CHIEF EXECUTIVE OFFICER**