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**FIJI REVENUE AND  
CUSTOMS SERVICE**

TO/12/20

15 April,2020

Group Financial Controller  
South Pacific Elixirs Ltd  
PO. Box 111  
LEVUKA

**Attention: Ms. Sharmila Nanayakkara**

Dear Madam,

**Re-TARIFF CLASSIFICATION OPINION ON KAVA SHOTS-TAKI MAI**

Reference is made to your application seeking Tariff Classification on Kava Shots –Taki Mai.

**History**

The kava for Taki Mai is grown on privately owned, sustainably –sourced, volcano-enriched farms on the Islands of Fiji. The local farmers and indigenous people work to harvest and hand clean the world's finest Kava. Product will be manufactured in USA, imported in to Fiji.

The technical data sheet and 2 bottles ,88 ml Kava Shots –Taki Mai provided reveals that the product is Kava supplement which is natural flavor chocolate & Banana.

The product is **ready to drink, shake well, drink chilled** does not need any (cooking, dissolving or boiling in water) for consumption.

The table below shows the supplements facts and other ingredients.

<b>Other Ingredients</b>	<b>Supplements Facts</b>
Pure Water	Calories- 35
Organic cane sugar	Total Carbohydrate – 9g
Natural Flavors	Sugar -8 g
-	Iron -0.8 g
-	Kava ( Piper methysticum ) Root -11 g

Reference is made to **Explanatory Note heading 1211**, Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered, **subheading 1211.90 – Kava or Yaqona**

Reference is also made to **Explanatory Note heading 2106**, Food preparations not elsewhere specified or include, the heading **excludes** products where an infusion constitutes a therapeutic or prophylactic dose of an active ingredient specific to a particular ailment (heading 30.03 or 30.04).

**Note 15 of the Explanatory Note**, refers to Mixtures of plants, parts of plants, seeds or fruits (whole, cut, crushed, ground or powered) of species falling in different Chapters (e.g., Chapters 7, 9, 11, 12) or of different species falling in heading 12.11, not consumed as such, but of a kind used either directly for flavouring beverages or for preparing extracts for the manufacture of beverages.

Furthermore, reference is made to **Chapter 22, Beverages, spirits and vinegar**, headings 2202, which states Waters, including mineral waters and aerated waters, **containing added sugar or other sweetening matter or flavored** and other non-alcoholic beverages, not including fruits or vegetable juice of heading 20.09.

After review of the literature submitted and further research conducted it is noted that **Kava Shots – Taki Mai** shall be appropriately classified under **Harmonized System 2202.99.00** by virtue of **General Interpretative Rule 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 [DFRCA - HS Valuation Committee <hsvaluation@frcs.org.fj>](mailto:hsvaluation@frcs.org.fj)

Yours faithfully,

  
Sharmila Sharma

Chief Customs Officer -Revenue  
for ACTING CHIEF EXECUTIVE OFFICER