



Please address all correspondence to the Chief Executive Officer

TO/01/18

11/12/2018

The Managing Director  
Trenz Homes (2015) Ltd  
Nadi Airport  
Nadi

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON LOG CABIN /GARDEN SHED**

Reference is made to your application dated 27/07/2018, seeking Tariff Classification Opinion on Log Cabin /Garden Shed.

The technical data sheet provided revealed that the item is a prefabricated building.

A prefabricated building is a building that is manufactured and constructed using prefabrication components such as wood and steel. It consists of factory made components or units that are transported and assembled on site to form the complete building. The Log Cabin and sheds are suitable for all sorts of uses such as construction work accommodation, offices, meeting rooms, spa room.

After review of the literature submitted and further research conducted it is noted that Log Cabin / Garden shed shall be appropriately classified under the HS **9406.90.00 by virtue of GIRs 2(a) and 6.**

**The duty rate will be 32 % 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](mailto:DFRCSHS-Valuation-ROO@frcs.org.fj)

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Narendra Prasad'. The signature is fluid and cursive, with a large loop at the end. It is positioned above the printed name and title.

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