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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/08/20
17th March, 2020

The Managing Director
Pacific Customs
Lot 1 Viria Road East
Vatuwaqa

Attention: Mr Naibuka

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON NON-WOOD PLANT FIBRE TABLEWARE

Reference is made to your application seeking Tariff Classification on Non-Wood Plant Fibre Tableware.

According to the literature submitted, these products are biodegradable tableware such as plates, cups, dessert bowls and takeaway containers made from sugar cane fibre aka bagasse. Bagasse is a by-product of sugar production. Bagasse is the fiber that remains after extraction of juice from sugarcane. Plates made from Bagasse are thicker and more rigid than traditional paper plates. They have ideal thermal properties for hot, wet or oily foods.

The Non-Wood Plant Fibre plates, cups and bowls are used for eating out of while the Non-Wood Plant Fibre takeaway containers are used for packing of food.

After review of the literature submitted and further research conducted it is noted that:

A. Non-wood Plant Fibre Takeaway container is determined according to terms of heading 4819.

By virtue of General Interpretative Rule 1, classification for Natural Non-Wood Plant Fibre Takeaway container is determined according to terms of heading 4819, "Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like."

By virtue of General Interpretative Rule 6, subheading is determined according to terms of **subheading 4819.50.00**, "Other packing containers including record sleeves."

It attracts a duty rate of 32% Fiscal & 9% VAT.

The illustration provided below is for your information and reference.



B. Non-wood Plant Fibre plates, cups and bowls is determined according to terms of heading 4823.

By virtue of General Interpretative Rule 1, classification for Natural Non-Wood Plant Fibre plates, cups and bowls is determined according to terms of heading 4823, "Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres."

By virtue of General Interpretative Rule 6, subheading is determined according to terms of **subheading 4823.69.10**, "Trays, dishes, plates and the like."

It attracts a duty rate of 32% Fiscal or \$1.15 per 100 pieces whichever is the greater & 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

***for* CHIEF EXECUTIVE OFFICER**