

**Please address all correspondence to:**  
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**FIJI REVENUE AND  
CUSTOMS SERVICE**

TO/09/20  
19<sup>th</sup> March, 2020

The Manager Operations  
PO Box 715  
Lautoka

**Attention: Mr Philip Vijay**

Dear Sir,

**Re: TARIFF CLASSIFICATION OPINION ON PAPER STRAW**

Reference is made to your application seeking Tariff Classification on Paper Straw.

The technical data sheet and 20.5 cm X 0.5 cm white paper straw samples submitted reveals that the product is a drinking straw. The test report carried out by National Reference Laboratory for food contact material (GUANGDONG) China on the commodity declared as paper straw for single use.

A drinking straw or drinking tube is a small pipe that allows its user more conveniently consume a beverage. A thin tube of paper is used by placing one end in the mouth and the other in the beverage.

Reference is made to the Explanatory Note, heading 4823, which covers "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 fibers." This is a residual heading. Heading 4823 can only be considered if the subject goods are not specifically mentioned elsewhere. Therefore, paper straw shall be appropriately classified under subheading 4823.90-Other.

After review of the literature submitted and further research conducted it is noted that the Paper straw shall be appropriately classified under **Harmonized System 4823.90.90 by virtue of General Interpretative Rule 1 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 DFRCA - HS Valuation Committee [hvaluation@frcs.org.fj](mailto:hvaluation@frcs.org.fj)



Yours faithfully,



Sharmila Sharma

for CHIEF EXECUTIVE OFFICER