



Please address all correspondence to the Chief Executive Officer

TO/01/19
04/04/2019

National Operations Manager
Ballore Logistics (Fiji) Ltd
8-9 Freeston Road
Walu-Bay
Suva

Attention: Mr Ronald Dass,

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON REEFER TRUCK BODY IN ONE CONTAINER AND REEFER UNIT COMING FROM ANOTHER COUNTRY TO INSTALLED IN THE REEFER UNIT

Reference is made to your application seeking Tariff Classification Opinion on Reefer truck body in one container and reefer unit coming from another_country to installed in the reefer unit.

The technical data sheet provided revealed that the item is a refrigeration's, freezers and other refrigerating or freezing equipment. Composition of goods is insulation, extruded polystyrene (EPS) which consist of exterior and interior finished with glass reinforced polyester (GRP) and it has a number of side doors giving access to compartments. The technical data sheet revealed that the reefer truck body in one container and reefer unit coming from another country to be installed in the reefer unit or mounted on trucks for the transport of goods of headings 8704.

After review of the literature submitted and further research conducted it is noted that the Reefer truck body in one container and reefer unit coming from another country to installed in the reefer unit shall be appropriately classified under **HS- 8707.90.90 by virtue of GIR 2(a)**.

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

Yours faithfully,

A handwritten signature in blue ink, appearing to read "Sharmila Sharma".

Sharmila Sharma
Enforcement and Monitoring Unit.
for **CHIEF EXECUTIVE OFFICER**