



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 WITH EUTECTIC REFRIGERATION UNIT INSTALLED**

Reference is made to your application seeking Tariff Classification Opinion on Reefer truck body with Eutectic refrigeration unit installed.

The technical data sheet provided revealed that the item is a Eutectic Condensing Systems, which will be mounted on vehicles of headings 8704, Motor vehicles for the transport of goods.

Eutectic Condensing Systems is used as refrigeration for transporting frozen products in distribution trucks. The vast majority of refrigerated vehicles on the market employ vapour compression refrigeration systems, operating from the vehicle engine or from an auxiliary diesel engine. In today's business environment, where fleets in major cities are facing sticker regulations regarding vehicle emissions, one must look for alternatives to conventional diesel-powered transport refrigeration unit. Eutectic refrigeration might be the answer.

Eutectic systems consist of hollow tubes, beams or plates filled with an eutectic brine to store energy and provide a cooling effect whenever necessary to maintain the correct temperature in the refrigerated container. Eutectic system is suitable for long distance distributions as well as door-to-door deliveries and is ideal for an operation with multiple stops and door openings. Eutectic systems also does not use diesel, making refrigerated bodies with eutectic cooling an eco-friendly alternative, compatible both with electric trucks and internal combustion engine.

After review of the literature submitted and further research conducted it is noted that the Reefer truck body with eutectic refrigeration unit installed shall be appropriately classified under **HS- 8707.90.90 by virtue of GIR 1and 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 [DFRCSHS-Valuation-ROO@frcs.org.fj](mailto:DFRCSHS-Valuation-ROO@frcs.org.fj)

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Sharmila Sharma'. The signature is stylized and written in a cursive-like font.

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