



Please address all correspondence to the Chief Executive Officer

TO/01/19
17/04/2019

The Managing Director
Williams & Goslings
G. P. Box 628
Suva.

Dear Sir,

Re- REVISED TARIFF CLASSIFICATION OPINION ON PACKAGING MATERIAL-STRETCH WRAP

Reference is made to Tariff Classification Opinion issued on 31/05/2018 on Packaging material –Stretch Wrap.

A highly stretched plastic film commonly made from Linear low density polyethylene (LLDPE) that is wrapped around items. The elastic recovery keeps the items tightly bound.

LLDPE has penetrated almost all traditional markets for polyethylene; it is used for plastic bags and sheets (where it allows using lower thickness than comparable LDPE), plastic wrap, stretch wrap, pouches, toys, covers, lids, pipes, buckets and containers, covering of cables.

After review of the literature submitted and further research conducted it is noted that the Packaging material –**Stretch wrap** shall be appropriately classified under **HS- 3920.10.20 by virtue of GIRs 1 and 6.**

The duty rate will be 32 % Fiscal or \$0.54 per kg whichever is greater and 9 % VAT.

The duty rates are provided for your convenience and are subject to change.

This Tariff Classification Opinion supersedes any previous correspondence on this matter.

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', with a large, stylized initial 'S' at the beginning.

Sharmila Sharma
Chief Customs Officer-Revenue
for **CHIEF EXECUTIVE OFFICER**