

Please address all correspondence to:
The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj



**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/10/20
26th March, 2020

The Operations Manager
Ballore logistics (Fiji) Ltd
8-9 Freeston Road
Walu Bay
SUVA

Attention: Mr Ronald Dass

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON SUPERMARKET DISPLAY COUNTER

Reference is made to your application seeking Tariff Classification on Supermarket Display Counter.

The technical data sheet and the illustration provided reveals that the product is a Supermarket Display Counter, serve –over counters.

The Supermarket display counter has the following specifications and features:

- Closed type
- Superstructures with lightings
- Front sliding door
- Self-bumper handles
- Electronic defrost
- Ventilated refrigeration
- Electronic control panel
- Rear sliding doors
- Remote type cabinet
- Lamp for canopy

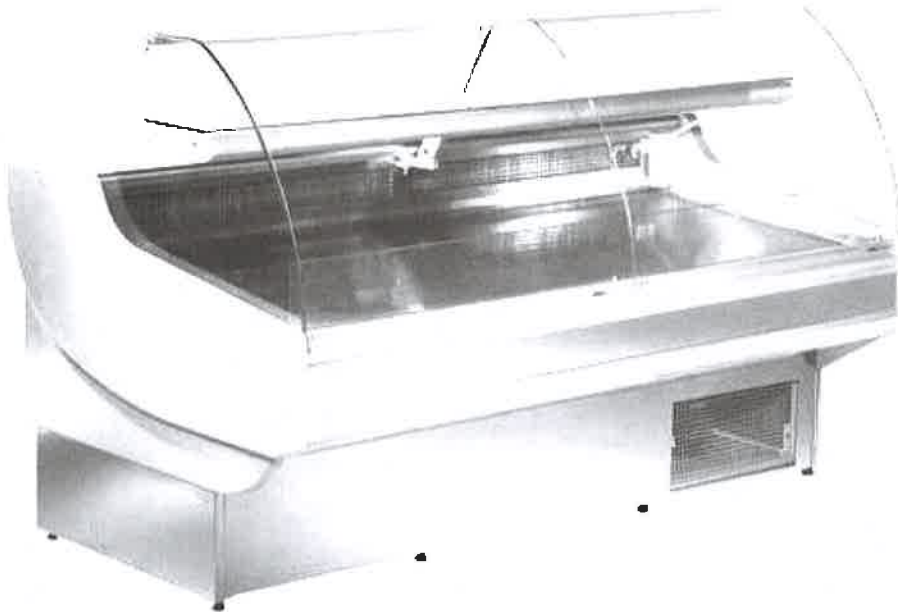
Reference is made to **Explanatory Note heading 8418** –Refrigerators, freezers and other refrigerating or freezing equipment, electric or other: heat pumps other than air conditioning machines of **heading 8415, subheading 8418.50** which states other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.

After review of the literature submitted and further research conducted it is noted that the **Supermarket Display Counter** shall be appropriately classified under **Harmonized System 8418.50.90** by virtue of **General Interpretative Rule 1 and 6**.

The duty rate will be 5 % 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 hsvaluation@frs.org.uk

Yours faithfully,

Sharmila Sharma

for **CHIEF EXECUTIVE OFFICER**