



Please address all correspondence to the Chief Executive Officer

TO/01/19
17/05/2019

The Operation Manager
Williams & Goslings Ltd
G.P. Box 628
Suva

Attention: Vereniki Qiodravu

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON TOTE BOX

Reference is made to your application seeking Tariff Classification Opinion on Tote Box.

The technical data sheet and illustration provided revealed that the item is a Tote box. These are big and strong plastic containers with lids imported solely for packing goods, storage of goods, transportation of goods, and for the purpose of conveyance.

The Tote box can be used as transportation or carrying of goods from one place to another.

After review of the literature submitted and further research conducted it is noted that the Tote Box shall be appropriately classified under **HS- 3923.10.90 by virtue of GIRs 1 and 6.**

The duty rate will be 15 % 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 DFRCSHS-Valuation-ROO@frcs.org.fj

Yours faithfully,

Sharmila Sharma
Chief Customs Officer – Revenue
for CHIEF EXECUTIVE OFFICER