



Please address all correspondence to the Chief Executive Officer

TO/39/19
09/08/2019

The Managing Director
VCs Customs Services
P. O Box 12670
Suva

Attention: Vinesh Chandra

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON 'SO GOOD ALMOND MILK CHOCOLATE
FLAVOURED'**

Reference is made to your application seeking Tariff Classification on So Good Almond Milk Chocolate Flavoured.

According to manufacturer's information submitted, the Almond Milk Chocolate Flavoured, consists of the following:

Filtered water, cane sugar, almonds (2.5%), cocoa (0.5%), natural flavour, mineral (calcium), emulsifier (sunflower lecithin), salt, mineral salt (sodium bicarbonate), vegetable gum (gellan), antioxidant (ascorbic acid), vitamins (B12, B2, B1). All ingredients are of non-animal origin.

It is a ready to drink product.

In accordance with General Interpretative Rule 1, reference is made to terms of heading 2202 which states, 'Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages...'.

Reference is also made to Explanatory Note 20.09 which states 'The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. However, the addition of water to a normal fruit or vegetable juice, or the addition to a concentrated juice of a greater

quantity of water than is necessary to reconstitute the original natural juice, results in diluted products which have the character of beverages of heading 22.02.'

After review of the literature submitted and further research conducted it is noted that the So Good Almond Milk Chocolate Flavoured shall be appropriately classified under **Harmonized System Code 2202.10.10 by virtue of General Interpretative Rules 1 and 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

Yours faithfully,

Sharmila Sharma
Chief Customs Officer -Revenue
for CHIEF EXECUTIVE OFFICER