



Please address all correspondence to the Chief Executive Officer

TO/01/19  
13/06/2019

The Managing Director  
U.B. Freight Limited  
P. O. Box 10154  
Nadi Airport

Attention: Amitesh Kumar

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON TRAFFIC CONTROL POST (YELLOW)**

Reference is made to your application seeking Tariff Classification on Traffic control post. The technical data sheet together with the sample of the product for our reference depicts its usage as visionary indicators for safety, guide and precautionary measures for drivers on roads.

The flexi guide 300 model traffic control post is made from poly-urethane, the toughest flexible polymer on the market today. Poly-urethane provides high tensile and elongation properties, with superior resistance to tearing and puncture, The polymer maintains its flexibility and its toughness during exposure to fuels, oils and grease .Flexi Guide 300 the versatile surface mount channeliser which is used in variety of situations-work zones, traffic separations, car parks, detour operations, median crossovers, high occupancy vehicle lane buffers, traffic island ends, dedicated transit lanes , dangerous curves and many other places .They are highly visible both day and night and clearly delineate driving lanes using bright colours and reflective sheeting .

After review of the literature submitted and further research conducted it is noted that the Traffic control post shall be appropriately classified under **HS-3926.90.90 by virtue GIRs 1 and 6.**

**The duty rate will be 32 % 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](mailto:DFRCSHS-Valuation-ROO@frcs.org.fj)

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Sharmila'.

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