

**Please address all correspondence to:**

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**FIJI REVENUE AND  
CUSTOMS SERVICE**

TO/25/20  
7<sup>th</sup> July, 2020

The Managing Director  
Western Customs Brokers  
P.O. Box 4594  
Lautoka

Attention: Vikash Naidu

Dear Sir,

**Re-TARIFF CLASSIFICATION OPINION ON COMPLAN VANILLA FLAVOUR**

Reference is made to your application seeking Tariff Classification on Complan – Vanilla flavour.

According to the literature submitted, Complan – Vanilla flavour is a nutrition supplement packed with 23 vitamins and minerals. It is a formulated meal replacement and is not intended as a total diet replacement. Complan may be ideal for people who have increased nutritional needs due to activity, sport or lifestyle, are in different life stages e.g. pregnancy, breast feeding or elderly, are recovering from stress, surgery or illness. It is made up of the following ingredients:

- Skim milk powder
- Whole Milk Powder
- Corn syrup solids
- Flavours
- Calcium Caseinate
- Sugar
- Stabiliser (415)
- Minerals (Magnesium, Iron, Zinc, Manganese, Copper, Iodone, Molybdenum, Selenium)
- Vitamins (Vitamin C, Vitamin E, Niacin, Vitamin A, Vitamin D, Vitamin B6, Vitamin B1, Vitamin K, Folic Acid)

Complan is specially designed to provide a balanced nutritional meal when you may be experiencing a lack of appetite. Each drink provides essential vitamins and minerals such as vitamin C and iron to support immunity, protein for muscle growth and maintenance, B vitamins to release energy as well as calcium and vitamin D to promote strong bones. Complan drinks are also free from artificial colours, preservatives and sweeteners, while also being gluten-free and suitable for vegetarians.

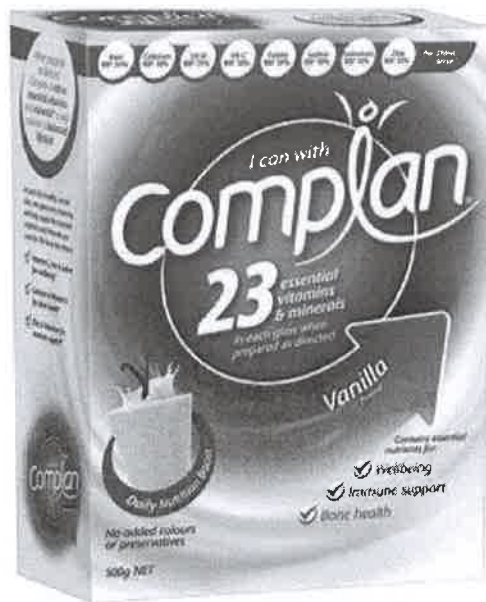
Reference is made to heading 2106 explanatory note, "This heading includes, inter alia: Preparations, often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being."

By virtue of General Interpretative Rule 1, classification for Complian – Vanilla flavour is determined according to the terms of the heading 2106, "Food preparations not elsewhere specified or included".

By virtue of General Interpretative Rule 6, classification of subheading is determined according to terms of subheading 2106.90.50, "Preparations, often put as food supplement-vitamins".

**It attracts a duty rate of Free Fiscal, Free Import Excise & 9% VAT.**

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@frcs.org.fj>](mailto:hsvaluation@frcs.org.fj)

Yours faithfully,



Sharmila Sharma

Chief Customs Officer -Revenue

**for Acting CHIEF EXECUTIVE OFFICER**