



Please address all correspondence to the Chief Executive Officer

TO/35/19
05/08/2019

The Managing Director
Ashabhai & Co Pte Ltd
GPO Box 908
Suva

Attention: Ashita Pal

Dear Madam,

Re-TARIFF CLASSIFICATION OPINION ON SUPER MILK TEA – 3 IN 1

Reference is made to your application seeking Tariff Classification on Super Milk Tea – 3 in 1.

Based on the manufacturer's information submitted, the Super Milk Tea consists of the following:

Sugar, Nondairy creamer, Glucose syrup, sodium caseinate, stabilizer, emulsifiers, silicon dioxide, beta carotene, condensed dairy creamer, instant tea. It is usually dissolved in hot water for drinking.

In accordance with General Interpretative rule 1, reference is made to terms of heading 2101 which states 'Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.'

Reference is also made to Explanatory Note of headings 21.01(4) (b) which states 'The heading covers tea preparations consisting of a mixture of tea, milk powder and sugar.'

After review of the literature submitted and further research conducted it is noted that the Super Milk Tea shall be appropriately classified under **Harmonized System Code - 2101.20.00 by virtue of General Interpretative rules 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**