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**FIJI REVENUE AND
CUSTOMS SERVICE**

TO/49/19
17/12/2019

The Managing Director
P.Meghji Trading Limited
P. O. Box 38
Lautoka.

Attention: Imran Ali

Dear Sir,

Re-TARIFF CLASSIFICATION OPINION ON LACY'S CHEFWRAP-CLING WRAP

Reference is made to your application seeking Tariff Classification on Lacy's Chepwrap-Cling Wrap.

The technical data sheet and sample provided reveals that the item is plasticized polyvinyl chloride film suitable for wrapping food products and non-food items.

The components composition of the PVC film are follows:

Components	Rate
PVC	70 %
Di(2-Ethylhexyl adipate	20 %
Zinc Stearate	1 %
Glycerylmonooleate	2 %
Esbo	7 %

Physical Properties

Form	Solid
Aspects	Crystal film transparent
Odour	Very slight
Flammability	Non flammable

Based on the information food plastic wrap also known as Cling film, food wrap is a thin plastic film commonly used for sealing food items in containers to keep fresh. Food plastic wrap is solid in individual rolls or more typically solid with a roll in a box that has a cutting edge on it. When used properly, no hazard for health expected due to materials in accordance with the EU directives 2002/72/EC for wrapping foodstuffs as described in the food contact declaration.

Reference is made to the subheading **3920**, of the Explanatory Notes, which states, others plates, sheets, film, foil and strip of plastics, non-cellular and not reinforced, laminated, support or similarly combined with other materials (+). Reference is also made to the subheading **3920.10**, of the Explanatory Notes, which states, of polymers of ethylene, **3920.20**, of polymers of propylene and **3920.30**, of polymers of styrene which are all non-PVC and are excluded.

Furthermore, **3920.43**, covers polymers of vinyl chloride containing by weight not less than 6 % of plasticizers.

After review of the literature submitted and further research conducted it is noted that the Lacy's Chepwrap is appropriately classifiable under Harmonized **System 3920.43.90** by virtue of **General Interpretative Rules 1 and 6**.

The duty rates will be 5 % Fiscal and 9 % Vat.

This ruling supersedes the Tariff Opinion given under Harmonized System 3920.10.10 vide our letter dated 18th, August, 2015 and will be effective from the date of this letter.

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**