

## **SUMMARY OF APPEAL DECISION**

### **APPEAL NO. TRK (K) 2-2008**

#### **FACTS**

1. The Appellant is a private limited company incorporated on 13 June 1984. The Appellant imports Reinforced Steel Strip goods. The Appellant applied for a Customs Ruling under section 10B Customs Act 1967 on the Reinforced Steel Strip goods. The Director General of Customs decided in the Customs Ruling dated 13 February 2008 that Reinforced Steel Strip goods are classified under tariff code 7308. 90 990 which is subject to an import duty of 20% and nil sales tax.
2. The Appellant was aggrieved with the decision of the Director General of Customs and filed a Notice of Appeal at the Customs Appeal Tribunal on 4 March 2008.

#### **ISSUE**

Whether Reinforced Steel Strip goods should be classified under tariff code 7326. 90 900 with an import duty of 5% and sales tax of 10% or tariff code 7308. 90 990 with an import duty of 20% and nil sales tax.

(After the appeal was filed the parties negotiated for settlement as provided under section 141P Customs Act 1967. As a result of the negotiation for settlement, the Appellant agreed to withdraw the appeal)

#### **DECISION**

The appeal is dismissed.

22 April 2008