

SUMMARY OF APPEAL DECISION

APPEAL NO. TRK (J) 3-2008

FACTS

1. The Appellant is a private limited company incorporated on 24 February 2005. The Appellant imports Automatic Pay Station, Model NT - 7900. The Appellant applied for a Customs Ruling under section 11A Sales Tax Act 1972. The Director General of Customs decided in Customs Ruling dated 3 July 2008 that the product is classified under tariff code 8470.50 000 which is subject to sales tax of 5%.
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 6 August 2008. The Appellant is of the opinion that the correct tariff code is 8470.21 900.

ISSUE

Whether tariff code 8470.50 000 is the correct tariff code for Automatic Pay Station, Model NT - 7900.

(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 Respondent agreed to a new tariff code which was accepted by the Appellant. The Appellant withdrew the appeal)

DECISION

The appeal is dismissed

13 October 2008