



MAURITIUS REVENUE AUTHORITY  
CUSTOMS DEPARTMENT  
TARIFF UNIT

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**Item: Colostomy Bags**

**Description of goods:**

A colostomy is a surgical procedure that involves connecting a part of the colon onto the anterior abdominal wall, leaving the patient with an opening on the abdomen called a stoma. The stoma is formed from the end of the large intestine which is drawn out through the incision and sutured at the skin. After a colostomy, feces leave the patient's body through the abdomen. A colostomy can be permanent or temporary, depending on the reasons for its use.

There are different types of colostomy bags :- strap on and stick on.

**Classification Issue :**

In the present version (2007) the colostomy bags are classified in Heading 30.06 as appliances identifiable for ostomy use that is colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

*Note: [In the HS version 2002 the colostomy bags were classified in Heading 39.26 (subheading 3926.90)]*

**Photos :**



**Rationale:**

***Application of GIRs 1 of the Harmonised Commodity Description and Coding System.***

Source: ARC/ Tariff Unit  
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