



MAURITIUS REVENUE AUTHORITY  
**CUSTOMS DEPARTMENT**  
**TARIFF UNIT**

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**Ref: INT 18/08**

**Item: Kurta**

**Description of item:**

A garment constructed as follows:

- 100% cotton fabric;
- Long sleeves;
- V-neckline without collar;
- Lower part having fringe;
- Free size;
- A band was stitched on each sides at the stomach level.

**Photo/Illustrations:**



**Classification issue:**

Accordingly the garment does not retain the characteristics of a kurta. The purpose of the band is to adjust the garment to the size of the wearer. As such the garment cannot be classified as kurta under HS Code 6206.301 which is meant to be worn loose; instead it is classifiable as other garments under HS 6206.309 by application of GIRs 1 and 6.

**Classification :**

Heading 62.06 subheading (6206.3090)

**Rationale:**

**Application of GIRs 1 and 6 of the Harmonised Commodity Description and Coding System.**

*Source: Tariff Unit/ ARC*

