



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

Customs Department, IKS Building, Port Louis
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Ref: CG 09/05/09-10

Item : Blank Number Plates

Description of Item:

A blank aluminium number plate for vehicle bearing the name and address of a company printed on a 1cmX40cm aluminium border found at the bottom of the plate.

The plate has a black background bordered by aluminium of width around 0.5 cm.

Plate size: 51.5 cm X 11 cm.

Photo:



Classification Issue:

Headings under consideration: 76.16 and 83.10.

The number plate at issue bears only particulars incidental to the essential information which is to be added later (in this case the vehicle registration number).

According to Note to heading 83.10 (paragraph 2) and to Exclusion Note (a) to Heading 83.10, the number plate described above is excluded from heading 83.10.

As such the product at issue, being of aluminium, is classifiable in:

Heading 76.16 HS Code (7616.999)

Rationale:

By application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.