



## MAURITIUS REVENUE AUTHORITY

Customs Department, Mer Rouge, Port Louis  
Tel. No: 2020500

REF: INT 02/11

### Item: Plastic or rubber Sandals (V-shaped straps with multiple plugs)

#### Facts:

Rubber or plastics sandals with V-shaped straps of rubber or plastics attached to the sole of rubber or plastics by 3 or more plugs, which lock into holes in the sole.

#### Photo:



#### Classification:

Heading 64.02 - Other footwear with outer soles and uppers of rubber or plastics.  
Subheading 6402.201 --- Rubber or plastics sandals with V-shaped straps attached to the sole by plugs, which lock into holes in the sole.

#### Rationale:

Footwear with V-shaped straps of rubber and plastic attached to the sole of rubber or plastics by multiple plugs which lock into holes in the sole is classifiable in sub heading 6402.201 by application of GIR 4 and 6 of the Harmonised Commodity Description and Coding System.