



MAURITIUS REVENUE AUTHORITY

## *Classification of Kurtas-62.06*

*A kurta is defined as:-*

***“A loose, almost straight tunic with quarters, half or full length narrow or loose sleeves, with or without buttons at the neck or cuff but without out-turned shirt-style cuffs or out-turn shirt collar.”***

Kurtas classified under Heading 62.06 are meant for women or girls only.

Kurtas for men or boys are classified in Heading 62.05 if not knitted or crocheted.

Please note that such garments designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of these sexes.

Garments which cannot be identified as either men's or boy's garments or as women's or girl's garments are to be classified in the heading covering women's or girl's garments.

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