



**MAURITIUS REVENUE AUTHORITY  
CUSTOMS AND EXCISE DEPARTMENT  
TARIFF UNIT  
H.S CLASSIFICATION GUIDANCE**

This Publication is intended to provide guidance to the trade community regarding the classification of merchandise in the Harmonised System, and to help to improve voluntary compliance with customs laws.

A customs declarant's and/or an importer's failure to exercise reasonable care to correctly declare his goods could delay release of his merchandise and in some cases, could result in the imposition of penalties.

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