Customs Department, IKS Building, Port Louis Tel. No: 206 3400; Fax Nos: (230) 240 1032, Email: customs@mra.mu

Ref: CG 07/04/09-10

Item: Aluminium Tops

Description of goods:

- Aluminium tops to be placed on top of drink or food cans.
- For permanent crimping onto the top of a can, the tops have raised edges for permanent crimping onto the top of a can.
- The aluminium top has an integrated incised flap to which a ring is attached at the end for ease of opening a can along the incised flap.
- The bottom surface of the top is coated with a protective /safe varnish suitable for contact with drink or foodstuffs.
- The aluminium tops can be of different sizes and shapes according to container on which to be placed as lid:
 - o Round;
 - o Oval;
 - o Rectangular with rounded corners etc.

Photo:





Classification:

Heading 83.09 subheading (8309.90)

Rationale:

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

Source: WCO/Tariff Unit 14 October 2009