



MAURITIUS REVENUE AUTHORITY

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

REF: INT 01/11

Item: BOM BOM (Syrup Multivitamins & Minerals)

Facts:

Clear, pale yellow, pineapple-flavoured syrup, put up in retail sale in bottle of 100 ml, containing 11 vitamins and 7 trace elements involved in all enzymatic and antioxidant systems.

It is intended for use in measured doses for prevention or correction of certain defects linked to an insufficient or unbalanced diet in child over 2 years (convalescence, periods of growth, general fatigue). The recommended dose, for children aged 2-6 is 1 teaspoonful per day and 2 teaspoonfuls per day for children aged 6-15.

However, it should be noted that this syrup is not used to treat single vitamin deficiency.

Photo:



Classification issue:

HS Codes under consideration 2106.9030 and 3004.5000.

According to Explanatory Notes of Heading 30.04, reference was made to:

*“Further, this heading **excludes** food supplements containing vitamins or mineral salts which are put up for the purpose of maintaining health or well-being but have no indication as to use for the prevention or treatment of any disease or ailment. These products, which are usually in liquid form but may also be put up in powder or tablet form, are generally classified in **heading 21.06 or Chapter 22.**”*

In the light of the above, since the syrup does not cure any ailment or any particular disease, it is therefore classifiable in HS Code 2106.9030 as *“Food preparations not elsewhere specified or included.”* by application of GIRs 1 and 6.

Classification:

Heading 21.06, Subheading (2106.9030)

Rationale:

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