



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT

TARIFF UNIT

Customs Department, IKS Building, Port Louis
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Ref: INT02/12/09

Item: Throat pastilles or cough drops

Description of goods:

The pastilles or cough drops consist essentially of :

- Sugars, and
- flavouring agents, e.g., menthol, eucalyptol or peppermint oil but without other active ingredients.

Headings under consideration **17.04** and **30.04**.

Classification:

Heading **17.04** (Subheading **1704.90**)

Rationale:

Application of GIRs 1 and 6 of the Harmonised Commodity Description and Coding System.