



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT

TARIFF UNIT

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Ref: CG 01.10 January

Item: Low Energy Consumption Lamps

Description of goods:

- The 11 watts low energy light bulbs is equivalent to a 45 watts incandescent bulb.
- Energy saving light bulb are called Compact Fluorescent Lamps (CFLs)
- Bulbs use about 75 per cent less energy.
- Last up to 10 times longer.

Indicative Wattage Equivalence Table

Compact Fluorescent Lamps (CFLs)	Incandescent	Brightness in terms of Luminel (lm)
5 watt	25 watt equiv	180 lm
7 watt	35 watt equiv	290 lm
9 watt	45 watt equiv	480 lm
11 watt	55 watt equiv	600 lm
15 watt	75 watt equiv	825 lm
18 watt	100 watt equiv	1015 lm
20 watt	100 watt equiv	1200 lm

Classification:

Heading 85.39 (Subheading 8539.391)

Rationale:

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