



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

Customs Department, IKS Building, Port Louis
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Ref: CG 05/03/09-10

Item : Medicated Shampoo

Description of goods:

Shampoo containing the following ingredients:

- 1.10 % depallethrin (active ingredient),
- 4.40 % piperonyl butoxide (synergist for the active ingredient),
- anionic, non-ionic and amphoteric surface-active agents,
- sodium benzoate (preservative),
- citric acid and
- water.

Presentation:

Packaged for retail sale in a 125-ml plastics bottle, which itself is packaged in a paperboard box.

Use:

Both the bottle and box indicate that the product is a shampoo for treating lice and nits on the scalp (head lice) and that it is used in the same manner as other shampoos.

Classification:

Heading 33.05 (Subheading 3305.10)

Rationale:

Application of GIR 1, Note 1 (d) to Chapter 30 and Note 3 to Chapter 33 of the Harmonised Commodity Description and Coding System.