



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

Customs Department, IKS Building, Port Louis
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Ref: INT02/07/09

Item: Paperbags

Description of goods:

Paper bags of dimensions 260 X 170 X 75 mm with handles.

Classification Issue :

Heading/HS Codes under consideration:

- (i) 4202.99
- (ii) 4819.309
- (iii) 48.23

The paper bags cannot be classified under heading 42.02 as they are not of the type of goods specified thereon. They are not manufactured of the material mentioned therein or are not wholly or mainly covered with such materials or with paper", and are not for prolonged use

HS Code 4819.309 is not the proper classification as the bags do not have a base of a width of 40cm or more.

The bags are not packing containers under 48.19 but are articles of paper meant for the carriage of goods.

As such the paper bags under reference are properly classifiable under Heading 48.23 as "other articles of paper".

Photos :



Rationale:

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