

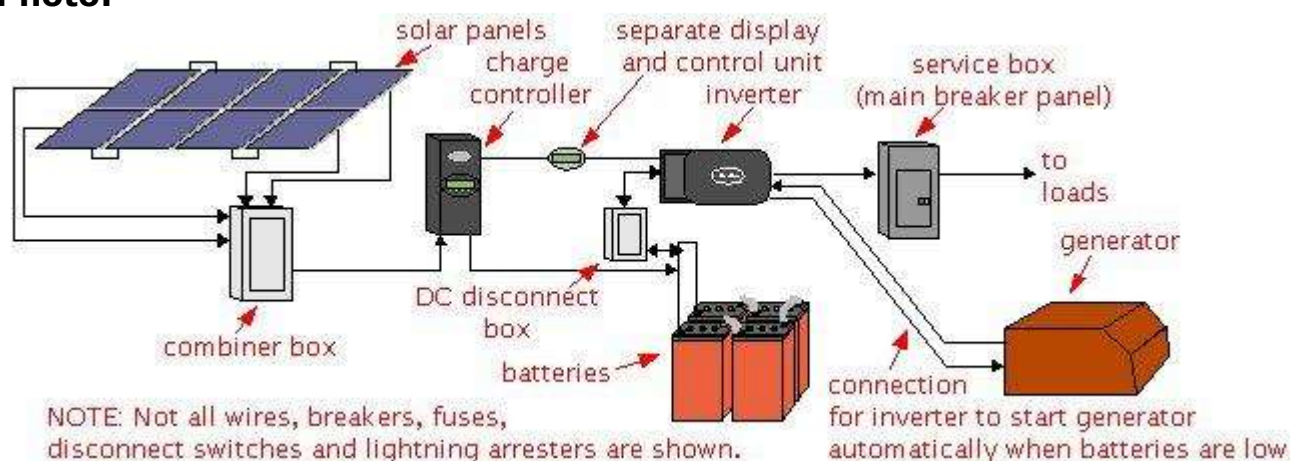
REF: INT 03/14

Item: Photovoltaic System

Commodity:

Photovoltaic systems (PV system) use solar panels to convert sunlight into electricity. The system is made up of one or more photovoltaic (PV) panels, a DC/AC power converter (also known as an inverter), a racking system that holds the solar panels, electrical interconnections, batteries and mounting for other components.

Photo:



Classification:

Heading 85.01,
Sub heading 8501.XXXX (according to output)

Rationale:

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

For clarification on this issue, please feel free to contact the Tariff and Information Unit on Tel: 2020500, Ext 2282, or by email on Customs@mra.mu

**Source: Tariff Unit
25 February 2013**