



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

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Ref: INT02/09/09

Item: Plastic Pipe Holder Clips

Description of goods:

Pipe holder clips made of plastics. The clips are meant for permanent installation to hold a pipe.

The clips *may also* be placed in rails fixed on surfaces.

Classification Issue :

The clips under reference finds classification in Heading (39.25) Subheading 3925.909 as “Builders’ ware of plastic not elsewhere specified or included”, and more particularly as per Note 11 (ij) (relevant part) to Chapter 39:

Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) ...

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other-protective plates.”

Rationale:

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