



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

Customs Department, IKS Building, Port Louis
Tel. No: 2020500; Fax Nos: (230) 216 8744, Email : customs@mra.mu

Ref: CG 05.10 (May)

Item: Protective Covering

Description of goods

The plastic protective covering for the foot is made up of two equal-sized sheets of plastics. The plastics are cut more or less in the shape of the foot. The plastics are then bonded together in such a way that an opening is left in the top through which the foot (including footwear) can be slipped.

Classification:

Heading (39.26) H.S Code (3926.20)

Rationale:

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