

Mauritius Revenue Authority
MS ISO 9001:2008 certified
RF 121

REF: INT 07/13

Item: Shower gels

Commodity:

Shower gel or shower cream, also known as body wash, is the general term for a substance similar to liquid soap, which is used for cleaning the body. Shower gel may be of different scents and are put up for retail sale.

Photo:





Ingredients: Aqua, Sodium Laureth Sulfate, Cocamidopropyl Betaine, Acrylates Copolymer, PEG-7 Glyceryl Cocoate, Parfum, Disodium Cocoyl Glutamate, Helianthus Annuus Seed Oil, Glycerin, Glyceryl Glucoside, Sodium Chloride, PEG-40 Hydrogenated Castor Oil, Trisodium EDTA, Propylene Glycol, Benzophenone-4, Sodium Sulfate, Lactose, Microcrystalline Cellulose, Phenoxyethanol, Methylparaben, Ethylparaben, Benzyl Alcohol, Cl 77492, Cl 15985.

Ingredients: Aqua, Sodium Laureth Sulfate, Cocamidopropyl Betaine, PEG-7 Glyceryl Cococia, Parfum, Glycerin, Glyceryl Glucoside, Sodiu Ascorbyl Phosphate, Vaccinium Myrtillus Fri Extract, Helianthus Annuus Seed Oil, Sodiu Chloride, PEG-40 Hydrogenated Castor Oil, P yquaternium-7, Citric Acid, Benzophenone PEG-200 Hydrogenated Glyceryl Palmate, Sedium Benzoate, Benzoic Acid, Linalool, Genraniol, Citronellol, Cl 16035, Cl 42090.

Classification:

Headings under consideration: 33.07 and 34.01.

Note (III) to Heading 33.07, includes "Bath preparations, such as perfumed bath salts and preparations for foam baths, whether or not containing soap or other organic surface-active agents (see Note 1 (c) to Chapter 34)."

However, Preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic-surface active agents (which may contain soap in any proportion), in the form of liquid or cream and put up for retail sale, are classified in **heading 34.01**. Such preparations not put up for retail sale are classified in **heading 34.02**.

Heading 34.01, subheading 3401.30.

Rationale:

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

Source: Tariff Unit 19 April 2013