



MAURITIUS REVENUE AUTHORITY
CUSTOMS DEPARTMENT
TARIFF UNIT

Customs Department, IKS Building, Port Louis
Tel. No: 206 3400; Fax Nos: (230) 240 1032, Email : custompl@bow.intnet.mu

Ref: INT02/08/09

Item: Electrical switch socket

Description of goods:

An electrical socket having a switch (On/Off)

Classification Issue :

Heading/HS Codes under consideration:

- (i) 8536.5090
- (ii) 8536.6900

The item under reference is considered as a composite good. (Socket + Switch). The essential character of the component has to be determined (GIR 3(b) refers). In this case it is the **Socket** that gives the product its essential character.

Photo:



Classification:

Heading **85.36** Sub-Heading **(8536.6900)**

Rationale:

Application of GIRs 1, 3(b) and 6 of the Harmonised Commodity Description and Coding System.