





Tariff Ruling August 2023

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
01	Rum Bougainville Hors D'Age @ 43% Vol., obtained by dilution of distilled pure fermented molasses, aged in oak barrels, presented in 700ml bottle.	2208.40.90	AUG02/23	01/Aug/2023	By application of GIRs 1 & 6	
02	New Grove Rum Silver Rhum @ 37.5% Vol., obtained by distilling rum from fermented molasses, followed by addition of demineralised water, presented in 4.5L bottle.	2208.40.90	AUG03/23	01/Aug/2023	By application of GIRs 1 & 6	
03	Cloth for printing labels of 70% Fabric (35% Nylon + 65% Polyester) + 30% Coating (72% Nylon + 28% Kaolin, obtained by weaving, coating and slitting.	5407.91.00	AUG10/23	01/Aug/2023	By application of GIRs 1 & 6	
04	Pet Hair Clipper Model K52NTS, consisting of 1 pet clipper, AC power adaptor, charger stand, cleaning brush, scissors, 8 guide guards cordless hair trimmers, etc. Same is a grooming kit for pet dogs and cats.	8510.20.00	AUG19/23	01/Aug/2023	By application of GIRs 1 , 3(b) & 6	
05	Pierre Zero Signature a base Chardonnay (without alcohol), obtained by mixing de-alcoholised organic Chardonnay (green-skinned grape), organic concentrated must and carbon dioxide, presented in 750 cl bottle.	2202.99.90	AUG13/23	3/Aug/2023	By application of GIRs 1 & 6	
06	Hunger for words talking pets starter set ref LSP9351, of plastic, meant to "teach pet to speak like dog Stella with recordable buttons for dogs"	8519.89.00	AUG16/23	03/Aug/2023	By application of GIRs 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
07	100% Cotton Denim jeans Bags, presented with an outer surface of woven cotton textile material for prolonged use, double strap and unsecured open top.	4202.92.99	AUG21/23	03/Aug/2023	By application of GIRs 1 & 6	
08	Vibromasseur- sex toys- a battery operated massager which uses percussion and vibration to increase muscle blood flow.	9019.10.90	AUG25/23	05/Aug/2023	By application of GIRs 1 & 6	
09	Prostate Massager- battery operated massager.	9019.10.90	AUG26/23	05/Aug/2023	By application of GIRs 1 & 6	
10	Penny Blue Single Cask 248 Single Estate Mauritian Rum @ 60% Vol., obtained by diluting distilled fermented cane molasses with demineralised water, thereafter aged for 12 years, blended and reduced to 60%. Presented in 700ml bottle.	2208.40.90	AUG11/23	07/Aug/2023	By application of GIRs 1 & 6	
11	Kanhye Moringa Infusion with Organic Moringa leaves.	2106.90.30	AUG24/23	07/Aug/2023	By application of GIRs 1 & 6	
12	Xingtuo Slitted Jumbo Roll paper, of width 330mm, diameter 1000 mm, Ref number: XTZYT230712-01. It is the raw material for folding napkin paper and is made from 100% virgin wood pulp.	4818.30.00	AUG30/23	07/Aug/2023	By application of GIRs 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
13	Hout Bay Harbour Distillery Hibiscus Spirit Aperitif @ 37% ABV, containing juniper, angelica root, cardamon, sugar syrup, etc. It is obtained by distilling alcohol, followed by addition of flavours and sugar syrup. Presented in 750ml bottle.	2208.90.91	AUG35/23	08/Aug/2023	By application of GIRs 1 & 6	
14	N Joy Rose wine @ 12.5% Vol., obtained from rose wine of Pays D'OC, imported in bulk and manufactured from fermentation of grapes. Same will be bottled in 750ml bottle.	2204.29.10	AUG38/23	09/Aug/2023	By application of GIRs 1 & 6	
15	GRP moulded grating. Grating Material: ultraviolet, resistant FRP (Fiberglass-Reinforced Polymer), thickness: 25mm, 30mm, 38mm and 50mm. To be used for floor drains, platform, walkways ramps, etc.	3925.90.99	AUG46/23	10/Aug/2023	By application of GIRs 1 & 6	
16	Moringa powder obtained from grinded dried organic moringa leaves. It is used to increase natural defence of the body, treats more than 300 diseases, promotes stamina, etc.	1211.90.90	AUG49/23	10/Aug/2023	By application of GIRs 1 & 6	
17	Moringa capsules, containing organic moringa leaves and vegetable. It is used to nourish all vital organs, helps in weight loss, maintain good health, etc.	2106.90.30	AUG50/23	10/Aug/2023	By application of GIRs 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
18	New Grove 10 years Aged Rum @ 42% Vol., obtained from distillation of fermented molasses, followed by dilution with demineralised water and aged in oak casks for 10 years. The product is then diluted with demineralised water. Presented in 700ml bottle	2208.40.90	AUG52/23	10/Aug/2023	By application of GIRs 1 & 6	
19	New Grove Beau Plan @ 40% Vol., obtained by mixing distilled fermented molasses of different alcoholic strength and thereafter diluted with demineralised water. Presented in 700ml bottle.	2208.40.90	AUG53/23	10/Aug/2023	By application of GIRs 1 & 6	
20	New Grove 5 Years Aged Rum @ 42% Vol., obtained by diluting distilled fermented molasses followed by ageing for 5 years in oak cask and thereafter diluted with demineralised water. The product is presented in 700ml bottle.	2208.40.90	AUG54/23	10/Aug/2023	By application of GIRs 1 & 6	
21	Round Tray set of 3, made up of cork material	4504.10.00	AUG62/23	14/Aug/2023	By application of GIRs 1 & 6	
22	Teisserie Iced Tea Pêche, 60cl, containing glucose fructose syrup 66% w/w, sugar 12.2% w/w, water 10.9% w/w, peach juice concentrate 8% w/w, etc. To be diluted.	2106.90.70	AUG60/23	15/Aug/2023	By application of GIRs 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
23	New Grove Bon Espoir @ 40% Vol., obtained by diluting distilled rum from fermented molasses with demineralised water and presented in 700ml bottle.	2208.40.90	AUG61/23	15/Aug/2023	By application of GIRs 1 & 6	
24	Hybrid Gasoline Fault Diagnosis Training Equipment Auto Fault (YESA-3501 & YESA-3502).The simulator is able to train and exercise about fuel, cooling, exhaust, automotive electricity, electronics and auto transmission of Hybrid LPI engine.	9023.00.00	AUG63/23	15/Aug/2023	By application of GIR 1	
25	New Hino 500 model 1326 complete 6.8 long van body mounted on Hydraulic scissor mechanism with over cab aluminium bridge platform. Specifications: Gross mass: 8900kg, 4 stroke compression ignition.	8704.22.91	AUG103/23	18/Aug/2023	By application of GIRs 1 & 6	
26	Tuyau spiral 6x8mmx5m, avec extrémités renforcées, embout ISO 6150B 12. Fabriqué à base de polyamide.	3917.33.00	AUG104/23	18/Aug/2023	By application of GIRs 1 & 6	
27	Undenatured ethyl alcohol @ 80% - 94% alc. Vol., obtained from fermented distilled molasses. To be used for manufacture of rum.	2207.10.50	AUG111/23	18/Aug/2023	By application of GIRs 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
28	Universal Primer-2K-4060- a two component (A and B), solvent free, polyurethane based primer for bitumen and asphaltic membranes, metals, aluminium and marble. The components are mixed well and applied with brush and roller.	3909.50.00	AUG90/23	18/Aug/2023	By application of GIRs 1 & 6	
29	Baby Car Seat of cotton and High Density Polyethylene (HDPE)	9401.20.10	AUG92/23	18/Aug/2023	By application of GIRs 1 & 6	
30	AOWO AO-8031 Steam Sauna Combo of acrylic, tempered glass, aluminium allow and cedar. Functions: Computer Control, Remote Control, Steam Bath 3kw, Acupuncture Massage, Overhead Shower, Dry Sauna Room With Stone, Sauna Stove 3 Kw, etc.	9406.90.00	AUG108/23	19/Aug/2023	By application of GIRs 1 & 6	
31	New Grove Rum Liqueur Vanilla @ 26% Vol. alc, obtained by mixing diluted rum @ 40% A/V. with diluted rum @ 25% A/V (to which caramel colorant, vanilla flavour and sugar are added). The product is then diluted with demineralised water and is presented in 700ml bottle.	2208.70.19	AUG109/23	19/Aug/2023	By application of GIRs 1 & 6	
32	Agricultural Bulk Rum @ 80-94% Vol., obtained from distilled fermented sugarcane juice.	2207.10.50	AUG110/23	19/Aug/2023	By application of GIRs 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
33	Black Horse @ 33%, obtained by blending aged rum from sugarcane @ 65%v/v, ENA from sugarcane @96% v/v and whisky, vanilla, caramel, peppermint green and sugar flavours. The product is presented in bottles of different sizes.	2208.40.90	AUG125/23	23/Aug/2023	By application of GIRs 1 & 6	
34	Fibreglass Fishing Boat, model SW 760, not equipped with outboard motor. Craft main propulsion: Engine/motor propulsion, installed engine type: Internal combustion,; Petrol (SI). Installed propulsion type: Outboard.	8903.99.90	AUG126/23	23/Aug/2023	By application of GIRs 1 & 6	
35	Gossips Perlé Wine Blanc Fruity Petillant @ 9% Vol., obtained by blending fermented sugar and juice concentrate with rehydrated yeast, followed by fermentation and addition of flavours, ingredients and carbon dioxide. Same is presented in 750ml bottle.	2206.00.10	AUG133/23	24/Aug/2023	By application of GIRs 1 & 6	
36	Instant Noodles: Prima Taste Hokkien Noodle in plastic sachet, 70g, Prima Taste Laksha Wholegrain Lamian, Prima Taste Laksha Lamian and Prima Taste Chilli Crab Flavoured Lamian.	1902.19.10	AUG134/23	24/Aug/2023	By application of GIRs 1 & 6	
37	Rum Bougainville Barrel @ 50% Vol., obtained by dilution of distilled pure fermented molasses followed by ageing for 10 years in oak barrels. Same is presented in 500ml bottle.	2208.40.90	AUG144/23	24/Aug/2023	By application of GIRs 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
38	Savanna Angry Lemon @ 5% Vol., obtained by adding flavours, apple juice concentrate, sugar to fermented apple cider base, presented in 330ml bottle.	2206.00.59	AUG142/23	25/Aug/2023	By application of GIRs 1 & 6	
39	Gossips Perlé Wine Rosé Fruity Petillant @ 9% Vol., obtained by fermenting sugar and juice concentrate and thereafter adding flavours, ingredients and carbon dioxide. Same is presented in 750ml bottle.	2206.00.10	AUG146/23	25/Aug/2023	By application of GIRs 1 & 6	
40	Textile bag with two handles of dimension 41.5cmx 30.5cm with printings.	4202.92.99	AUG149/23	28/Aug/2023	By application of GIRs 1 & 6	
41	Yarn of 90% acrylic and 10% fine merino	5509.32.00	AUG150/23	28/Aug/2023	By application of GIRs 1 & 6	
42	C-Channel made from Electro Zinc coated steel strip, by roll forming into size of 18mm x 10mm x 10 mm and thickness of 2.20mm.	7216.61.10	AUG151/23	28/Aug/2023	By application of GIRs 1 & 6	
43	New Grove Rum Liqueur Café @ 26% Vol., in 700 ml bottle, obtained by dilution of distilled rum from fermented molasses with demineralised water, followed by addition of caramel colorant, coffee flavour and sugar and dilution with demineralised water.	2208.70.19	AUG152/23	28/Aug/2023	By application of GIRs 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
44	EyeMAX 2, made of fabrics- it is a UV protective eye pad with adjustable band meant for optimum comfort and protection during phototherapy treatments.	6307.90.90	AUG143/23	29/Aug/2023	By application of GIRs 1 & 6	
45	Vaginal Dilator of Acrylonitrile Butadienne Styrene. Same to be used in gynecology while performing examinations for treatment.	3926.90.90	AUG166/23	29/Aug/2023	By application of GIRs 1 & 6	
46	Soapstone box reference 2065	6802.99.00	AUG167/23	29/Aug/2023	By application of GIRs 1 & 6	
47	Chemical spill kit consisting of 1 pc mobile bin, absorbent cotton pads, strips, cords, pillow, anti-chemical treatment bags, chemical resistant safety goggles and nitrile gloves. It is used for the collection and disposal of chemical spills.	3924.90.10	AUG168/23	29/Aug/2023	By application of GIRs 1, 3(b) & 6	
48	Gifrer Huile D'Amande Douce-56 ml, pour usage externe.	3304.99.00	AUG169/23	29/Aug/2023	By application of GIRs 1 & 6	
49	Galvanised Steel Roller Shutter Slats in sheets 5.7 m x 8.2mm x 1.15mm for the manufacture of roller shutter.	7216.61.10	AUG170/23	29/Aug/2023	By application of GIRs 1 & 6	