



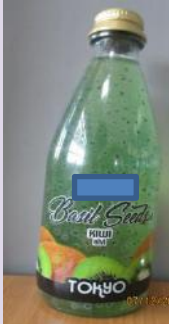
## TARIFF RULING-DECEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1	Courbi Empty Plastic Junction Box with Press on cover (Junction IP 54). Dimension: 65x65x40. (Ref 32-21003-656).	3925.90.91	DEC01/23	01/Dec/2023	By application of GIRs 1 & 6	
2	Fried Paneer Cubes. Ingredients: Water 9.01%, Milk (5.5 fat,8.5 Solid Non Fat) 90.13% (Mixture of Buffalo Milk 95% and cow milk 5% approx.), citric acid 0.63%,common salt 0.23%,corn flour 3% and palm oil.	0406.90.00	DEC03/23	04/Dec/2023	By application of GIRs 1 & 6	
3	Remnants/Left overs woven twill fabrics without border, hemming or stitches, made of 98% cotton and 2 % elasthane with length of 1-8 meters -270-350g/m2.	5209.39.00	DEC04/23	04/Dec/2023	By application of GIRs 1 & 6	
4	Pink Pigeon Mauritian Vanilla Rum at 30% vol. in 70cl bottle. Light rum at 95.4% obtained from the distillery, having all the organoleptic characteristics, is diluted with demineralized water, sugar syrup 45g/l and natural vanilla extract. It is then homogenously blended to obtain 30% abv. as a final product.	2208.40.90	DEC05/23	04/Dec/2023	By application of GIRs 1 & 6	
5	Hout Bay Harbour Distillery Handcrafted Elderflower Flavoured Gin-Alc 38% abv. in 750 ml bottle. Product is obtained by redistilling a molasses-based neutral ethanol with added ingredients like juniper, angelica root, cardamom, orange, lemon, elderflower flavor and sugar syrup.	2208.50.19	DEC06/23	04/Dec/2023	By application of GIRs 1 & 6	




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6	Hout Bay Harbour Distillery Handcrafted Hibiscus flavoured Gin -750ml alc.38% abv. Product is obtained by redistilling a molasses based neutral ethanol with added ingredients like juniper, angelica root, cardamom, coriander, orange and lemon, hibiscus flavor and sugar syrup.	2208.50.19	DEC07/23	04/Dec/2023	By application of GIRs 1 & 6	
7	Hout Bay Harbour Distillery Lavender flavoured Gin alc.38% abv., in bottle of 750ml. It is obtained by redistilling a molasses-based neutral ethanol with added ingredients coriander, cardamom, orange, lemon, angelica root, juniper, flavourings and sugar syrup.	2208.50.19	DEC08/23	04/Dec/2023	By application of GIRs 1 & 6	
8	Fence Panel (Hot Dipped Galvanised and PVC coated green as per commercial invoice SEAM9023138-1/111-2.	7314.20.00	DEC09/23	06/Dec/2023	By application of GIRs 1 & 6	
9	Pastry King Baking Fat-25kg. Ingredients: Pure vegetable fats and oils, moisture (approx. 18%), salt, emulsifier (E471-non animal source), Colourant (E106b) and others. Product is a hard solid fat packed in slices of 2.5kg wrapped in plastic bag.	1517.10.90	DEC11/23	07/Dec/2023	By application of GIRs 1 & 6	
10	Kitchen Desire Frozen Paneer Cubes -200g. Ingredients: Water 9.01%, milk(5.5 fat,8.5 Solid Non Fat) 90.13% (Mixture of buffalo milk 95% and cow milk 5% approx.), citric acid 0.63% and common salt 0.23%.	0406.30.00	DEC14/23	07/Dec/2023	By application of GIRs 1 & 6	
11	Kitchen Desire Frozen Paneer Block - 400g. Ingredients: Water 9.01%,milk(5.5 fat,8.5 Solid Non Fat) 90.13% (Mixture of buffalo milk 95% and cow milk 5% approx.), citric acid 0.63% and common salt 0.23%.	0406.30.00	DEC15/23	07/Dec/2023	By application of GIRs 1 & 6	

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12	AquaUno Reverse Osmosis for single patient stations. It is designed for use with haemodialysis machines such as the dialysis systems 4008 and 5008.	8421.21.00	DEC17/23	12/Dec/2023	By application of GIRs 1 & 6	
13	ROZ Basil Seeds Kiwi Tyoko in glass bottle of 330ml. Ingredients: Water <91.37%, Basil seed 9%, sugar <7.78%, citric acid <0.35%, trisodium citrate <0.1% and others. There is no kiwi fruit concentrate in the product, only flavouring.	2202.10.99	DEC19/23	12/Dec/2023	By application of GIRs 1 & 6	
14	Spray Paint-Aerosol product made from acrylic resin with advanced paint making technology in can of 400ml. Main components: Dimethyl ether, Dichloromethane, acrylic resin, N-butyl acetate, sec-butyl acetate, pigment. It is widely used to color and repair objects on various materials such as metals, wood, glass, etc.	3208.20.90	DEC20/23	13/Dec/2023	By application of GIRs 1 & 6	
15	DrugWipe 6 S -Ref S602 G containing 1 DrugWipe 6 S saliva test and 1 package with dessicant. It is an immunological quick screening test used for the qualitative detection of drugs in human saliva.	3822.19.90	DEC21/23	13/Dec/2023	By application of GIRs 1 & 6	

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16	Arnican Gel, in tube of 50g. Composition: Aqua, glycerin, alcohol, carbomer, polysorbate 20, arnica chamissonis flower extract and others. It is a soothing care product based on Arnica, a medicinal plant used to relieve bruising and reduce sensations of pain.	3304.99.90	DEC22/23	13/Dec/2023	By application of GIRs 1 & 6	
17	Pomegranate flavored Cankaya Premium Xtra in glass bottle of 250ml. Ingredients: Natural mineral water <91.79%, sugar <6.78%, carbon dioxide <1%, citric acid <0.35%, trisodium citrate <0.032%, flavouring <0.04% and others.	2202.10.19	DEC24/23	14/Dec/2023	By application of GIRs 1 & 6	
18	U tout petit culottes de bain-piscine ou mer. Composition: Voile de surface (polypropylene), corps absorbant (voile polypropylene et fibres de cellulose FSC), voile extérieur (polypropylene, encres pour le decor) et autres. Le produit est jetable.	3926.20.90	DEC30/23	14/Dec/2023	By application of GIRs 1 & 6	
19	KGB Vodka Blackcurrent at 37.5% abv, in 700ml bottle. Potable alcohol is distilled at 96% abv. from fermented sugarcane molasses, treated with activated charcoal, then mixed with demineralized water until 37.5%abv. is obtained and then natural blackcurrent flavor is added.	2208.60.20	DEC31/23	15/Dec/2023	By application of GIRs 1 & 6	



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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
20	KGB Vodka Citrus- Premium Triple Distilled spirit @37.5% abv. in 700ml bottle.Potable alcohol from fermented sugarcane molasses is distilled at 96% abv, treated with activated charcoal, mixed with demineralized water until 37.5% abv., then natural citrus flavor is added.	2208.60.20	DEC32/23	15/Dec/2023	By application of GIRs 1 & 6	
21	Gin Pierre Poivre-Roselle Hibiscus @ 37.5% abv in 70cl.It is obtained by merging superfine spirit of sugarcane origin with an array of botanicals. Ingredients: superfine spirit, juniper berries, coriander seeds, angelica root, cassia bark, elderflower, combava zest etc.	2208.50.11	DEC33/23	15/Dec/2023	By application of GIRs 1 & 6	
22	Gin Pierre Poivre The Original @43%abv-70cl. It is obtained by merging superfine spirit of sugarcane origin with an array of botanicals. Ingredients: Superfine spirit, juniper berries, coriander seeds, angelica root, cassia bark and others.	2208.50.11	DEC34/23	15/Dec/2023	By application of GIRs 1 & 6	
23	Smatchet Beef Pastrami -frozen processed comminuted meat, fully cooked .Ingredients: Buff meat 89%, ice and water 11%, iodized salt, sodium nitrite E250, sugar, mixed herbs and spices.	1602.50.00	DEC35/23	15/Dec/2023	By application of GIRs 1 & 6	
24	Belle Rive - Le Gin de la French Riviera 40% abv-70cl. C'est un gin français élaboré à grasse à partir d'une quinzaine d'arômes et distillats.	2208.50.99	DEC36/23	15/Dec/2023	By application of GIRs 1 & 6	
25	Distilled Gin Pierre Poivre Butterfly Pea Flower @ 40% abv-70cl.It is produced from the dilution of alcohol that has been redistilled over juniper berries and other aromatic botanicals. Ingredients: Superfine spirits, Juniper berries, coriander seeds, angelica seeds etc.	2208.50.11	DEC37/23	15/Dec/2023	By application of GIRs 1 & 6	

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26	Supa Bake Yellow. Ingredients: Pure vegetable fats and oils 80%, moisture 16% max, salt 1.4%, Emulsifiers (mono-diglycerides E471) and others. Product is a hard solid fat and comes in bulk of 20 kg.	1517.10.90	DEC39/23	15/Dec/2023	By application of GIRs 1 & 6	
27	Manawa Mauritian Craft Beer Cherry Bomb 4.5% abv. in glass bottle of 330ml. Ingredients: water, malted barley, natural flavouring, natural coloring, hops, yeast. The product is made from malt.	2203.00.19	DEC40/23	18/Dec/2023	By application of GIRs 1 & 6	
28	Manawa Beer Cherry Bomb Alc 4.5% vol. Draught Beer-15L. Ingredients: Water, malted barley, flavouring, natural coloring, hops and yeast.	2203.00.19	DEC41/23	19/Dec/2023	By application of GIRs 1 & 6	
29	Findlater's Finest Blended Scotch Whisky @ 40% abv. The Whisky, imported in bulk @ 65% abv., is made from separate distillation of 90% grain and 10% malt and aged separately for minimum 3 years in oak casks. It is mixed with demineralized water, filtered on non-asbestos filter sheet and bottled in 70cl.	2208.30.10	DEC47/23	22/Dec/2023	By application of GIRs 1 & 6	
30	Active Birthpool-Venus II Water Birth Pool. It is made of Ficore Composite. It optimizes benefits of immersion in warm water, giving mothers a greater possibility to experience physiological labour and natural birth.	3926.90.90	DEC53/23	22/Dec/2023	By application of GIRs 1 & 6	
31	Multifiber Adjacent Fabric Woven in Rolls (50 Mts), with selvages and it is 10cm in length. Product is comprised of 6 different components: Acetate, Cotton, Nylon, Polyester, Acrylic and Wool. It is used as an adjacent fabric in many colour fastness test and to carry out ISO tests.	5911.10.00	DEC59/23	26/Dec/2023	By application of GIRs 1 & 6	

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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
32	London Hill Gin @ 40%abv in 70cl. London Hill Gin concentrate/essence @ 72-82%abv. (obtained from vodka distilled with other ingredients)is blended with superfine alcohol @ 96%abv. (obtained by alcoholic fermentation of molasses and distillation) and reverse osmosis water.	2208.50.99	DEC60/23	26/Dec/2023	By application of GIRs 1 & 6	
33	P-1 Sante - Granola Fruit - Strawberry, Cranberry, Cherry - High Fibre, 350g. Ingredients: Whole grain oat flakes 48,9%, flour(oat, barley, corn), cane sugar, sunflower oil and others. The dry and wet fractions are mixed and are afterwards baked.	1905.90.91	DEC61/23	28/Dec/2023	By application of GIRs 1 & 6	
34	Sante Muesli Traditional raisins, almonds, 350g. The product, described as cereal flakes, has the following ingredients: Whole grain oat flakes 50%, raisins 25%, wheat, almonds 4% & others.	1904.20.10	DEC62/23	28/Dec/2023	By application of GIRs 1 & 6	
35	Mellowvans 100% Electric Tricycle Delivery Van, equipped with reverse sensor - Ref L2.	8704.60.33	DEC63/23	28/Dec/2023	By application of GIRs 1 & 6	
36	Sante Fit Granola Strawberry and Cherry, no added sugar, 300g. Ingredients: Cereal flakes 59% (whole oat flakes 41%, barley flakes), sweetener: maltitols; sunflower oil and others. Product is a combination of cookie-flavoured roasted cereals with freeze-dried fruits.	1904.10.90	DEC65/23	30/Dec/2023	By application of GIRs 1 & 6	