





## Tariff Ruling – February 2024

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
1	Ladies waistcoat in denim (mid-blue) made of 92% cotton, 6% polyester and 2% elastane. It is a sleeveless waistcoat, includes 4 buttons/snaps closures at the front opening which fasten right over left and has adjustable bands at the back.	6211.42.00	FEB01/24	02/Feb/2024	By application of GIRs 1 & 6	
2	Harris Diatomaceous Earth - Food Grade in packaging of 4lbs. It is composed of 100% ground fresh water Diatomaceous Earth which is naturally occurring fossilized remains of diatoms, a type of algae that forms in freshwater. It is ground up into a soft, fine white powder.	2512.00.00	FEB03/24	02/Feb/2024	By application of GIRs 1 & 6	
3	Knitted fabrics of blue color made of 100% cotton. The goods are cut in shape (unsewn): one front panel, one back panel and 2 sleeves. When assembled (sewn together), the four cut piece fabric will form a T-shirt.	6109.10.00	FEB04/24	02/Feb/2024	By application of GIRs 1, 2(a)& 6	
4	Woven ladies trousers made of modal 59%, polyester 39% and lycra 2%. All the 3 materials are synthetic fibres.	6204.63.00	FEB05/24	02/Feb/2024	By application of GIRs 1 & 6	


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5	Ouma Rusk Three Seed- Golden crispy creamy buttery seeded rusks. Ingredients: wheat flour (gluten), margarine (vegetable fat-palm fruit, TBHQ), water, salt, emulsifier, soya lecithin, potassium sorbate, sodium benzoate etc...	1905.40.91	FEB29/24	02/Feb/2024	By application of GIRs 1 & 6	
6	Ouma Rusk Choc Chip- Golden crispy creamy buttery seeded rusks. Ingredients: wheat flour (gluten), sugar, vegetable fat (Palmfruit TBHQ), choc chips 9% and others.	1905.40.91	FEB30/24	02/Feb/2024	By application of GIRs 1 & 6	
7	Boudier London Dry Gin at 40% abv. Superfine alcohol is blended with gin extract and water in blending tank. Product strength is then adjusted to 40%. Final product is filtered and bottled in 700ml glass bottle.	2208.50.91	FEB31/24	02/Feb/2024	By application of GIRs 1 & 6	
8	Ouma rusks condensed milk - Golden crispy creamy buttery choc chic rusks. Ingredients: wheat flour (gluten), sugar, vegetable fat (palm fruit, THBQ), raising agent (E450, E500, E170), flavourings and salt.	1905.40.91	FEB39/24	02/Feb/2024	By application of GIRs 1 & 6	
9	Rice Popperz-creamy white rice puffs made from whole grain rice. Ingredients: whole grain rice, sugar, emulsifier (dimodan).	1904.10.10	FEB40/24	02/Feb/2024	By application of GIRs 1 & 6	

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10	Sugar Island Sugarcane Syrup made from natural cane sugar in 750ml bottle. It is used to sweeten cold and hot beverages. Ingredients: invert sugar, water, citric acid, clouding agent, flavourings, stabiliser, colourants and preservatives.	2106.90.60	FEB38/24	06/Feb/2024	By application of GIRs 1 & 6	
11	Maître Coq Le Volailleur Cordon Bleu de Poulet Etui x 4 -surgelé. Ingredients: 20% chicken meat, 20% turkey meat, water, chicken skin, soya protein, salt, natural flavor and others.	1602.32.90	FEB41/24	09/Feb/2024	By application of GIRs 1 & 6	
12	Disposable paper cake pad-90mm round shape. It is used to put under cakes which is for one time use, disposable and also used for packing purposes.	4823.90.99	FEB43/24	12/Feb/2024	By application of GIRs 1 & 6	
13	New Grove Gecko Bay Silver Rum at 37.5% abv. Rum is distilled at 92-94% abv from fermented molasses. Demineralised water is added to produce a final blend at 37.5% abv. Product is filtered and bottled in 700ml.	2208.40.90	FEB46/24	13/Feb/2024	By application of GIRs 1 & 6	
14	Beerenberg Hungarian Beef Goulash slow cooker sauce in a jar of 240ml. Ingredients: tomato, capsicum, herbs and spices, red wine (egg, milk) sea salt, sugar, olive oil, vinegar, cornflour, garlic, yeast extract.	2103.90.90	FEB47/24	13/Feb/2024	By application of GIRs 1 & 6	

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15	New Grove Gecko Bay Spiced Gold Rum at 37.5% abv -700ml. Rum is distilled at 91-94% abv from fermented molasses, blended with demineralized water and macerated with wood chips. Burnt sugar and natural flavours are added followed by demineralized water to produce a final blend at 37.5% abv.	2208.40.40	FEB48/24	13/Feb/2024	By application of GIRs 1 & 6	
16	Forever Aloe Blossom Herbal Tea - All Natural caffeine free. Product contains 25 tea bags used as herbal infusion to bring digestive well-being. Ingredients: Cinnamon, orange peel, cloves, blackberry leaves, all spice, fennel, ginger, cardamom, aloe blossoms etc.	2106.90.30	FEB52/24	16/Feb/2024	By application of GIRs 1 & 6	
17	Blygold Corrosion Protection - Refa Coil Clean MA - water-based cleaning agent active substances. It is a cleaning agent for the removal of grease, soot and other forms of pollution. Ingredients: hexyl D-glucopyranoside and propylheptanoethoxilate.	3402.50.90	FEB53/24	16/Feb/2024	By application of GIRs 1 & 6	
18	Blygold PoluAl Thinning – It is a mixture of high quality organic solvents used for the dilution of several blygold (polyuethane based) coatings. Ingredients: Solvent naphtha (petroleum) 50 < 75%, methoxy-1-methylethyl acetate 25<50%.	3814.00.00	FEB54/24	16/Feb/2024	By application of GIRs 1 & 6	

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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
19	Regal Paneer Burger. Ingredients: Paneer 25.6%, chapelure multigrain 16.3%, soya oil defy tank 12.2%, processed cheddar 7.9%, potatoes 7.1%, green pepper 6.2%, red pepper 6.2%, carrots 4.5% and others.	2106.90.90	FEB56/24	17/Feb/2024	By application of GIRs 1 & 6	
20	Sauternes Cask Finish Pure Cane Rum at 45% abv in 70cl, 50cl and 5cl. Agricultural rum is blended to 55-65% abv and aged for a minimum of 6yrs in oaks barrels then transferred to ex Sauternes Casks and aged for a minimum of 24 months. Caramel is added and rum is blended with addition of reverse osmosis water to reach 45% abv.	2208.40.90	FEB59/24	20/Feb/2024	By application of GIRs 1 & 6	
21	Anchor Hot Chocolate. The product is a chocolate flavoured drink mix - 40g x 10 sachets. Ingredients: milk solids, powdered sugar, full cream milk powder, cocoa powder, nature identical (Belgian chocolate) flavor, vitamins C, E, B and folic acid.	1806.90.91	FEB66/24	20/Feb/2024	By application of GIRs 1 & 6	
22	Cecil Professionnel TX202 XP- Traitement curatif puissant fortes infestation - 5L. C'est un insecticide anti-termite pour le traitement de bois tels que charpentes, poutres, lambourdes etc. Efficacité radicale sur toutes larves d'insectes et termites.	3808.91.90	FEB67/24	20/Feb/2024	By application of GIRs 1 & 6	



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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
23	Bourbon Cask Finish - Aged 8 years - Pure Cane Rum at 45% abv in 70cl. Agricultural rum is blended between 55-65% abv and aged for a minimum of 6 years in oaks barrels then transferred to ex Bourbon casks for a minimum of 24 months with the addition of Caramel. Reverse osmosis water is added and rum is blended to reach 45% abv.	2208.40.90	FEB68/24	20/Feb/2024	By application of GIRs 1 & 6	
24	Beachcomber Private Cask - Aged 7 years - Pure Cane Rum at 47% abv in 70cl. Agricultural rum is blended and aged for a minimum of 6 years in oaks barrels then transferred to ex Sauternes casks for a minimum of 12 months and caramel is added. Reverse osmosis water is added and rum is blended to reach 47% abv.	2208.40.90	FEB69/24	20/Feb/2024	By application of GIRs 1 & 6	
25	Pedro Ximenez Cask Finish - Pure Cane rum at 45% abv in 70cl. Agricultural rum is blended and aged for a minimum of 6yrs then transferred to ex Pedro Ximenez Casks for a minimum of 24 months, caramel is added. Reverse osmosis water is added and rum is blended to reach 45% abv.	2208.40.90	FEB70/24	20/Feb/2024	By application of GIRs 1 & 6	

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26	Blygold PoluAl XT. It is a one-component based, solvent based, moisture curing coating based on high quality polyurethane resins and aluminum pigment. It is used as a protective layer on heat exchangers made of copper and aluminum in marine, industrial, rural environments.	3208.90.90	FEB100/24	21/Feb/2024	By application of GIRs 1 & 6	
27	Refamac 3509 .It is a one-component, solvent-based, moisture curing and rust penetrating primer based on polyurethane resins. It is used as primer coating.	3208.90.90	FEB101/24	21/Feb/2024	By application of GIRs 1 & 6	
28	Cecil Professionnel TX 203- Traitement multi-usages - 1L. Insecticide puissant agissant au coeur du bois, détruisant toutes larves d'insectes, termites et champignons de pourriture.	3808.91.90	FEB102/24	21/Feb/2024	By application of GIRs 1 & 6	
29	Oaks & Âmes Hors D'Age at 45% abv in 70cl. It is obtained from distillation of pure fermented sugarcane juice. The alcohol obtained is aged for a minimum of 10 years in oak barrels, before being stabilised, filtered and bottled.	2208.40.90	FEB103/24	21/Feb/2024	By application of GIRs 1 & 6	
30	Beerenberg Sweet & Savory Miso Maple Pork- 240ml. Ingredients: Vinegar, onion, apple juice, miso paste (water, soybean, rice, salt, alcohol) (15%), raw sugar, white sugar, soy sauce, maple syrup (2%) and others.	2103.90.90	FEB104/24	21/Feb/2024	By application of GIRs 1 & 6	

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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
31	Solar Water Heater Flat Panel type- Tank only 300L with 1.5kW heating element with thermostat as back up and accessories.	8516.10.00	FEB105/24	21/Feb/2024	By application of GIRs 1 & 6	
32	Waterdrop Microlyte electrolyte rapid hydration cubes- Blueberry flavor- 12 servings. It is an effervescent cube used to create an electrolyte drink with the taste of blueberry from natural flavors with vitamins, minerals, zinc and sweetener.	2106.90.89	FEB106/24	21/Feb/2024	By application of GIRs 1 & 6	
33	Waterdrop Microdrink cubes d'hydratation avec vitamins - Boost Cassis Sureau - Sans Sucres. Cube effervescent permettant de préparer une boisson rafraîchissante à la poudre de cassis, à l'extrait de feuille de cassis, à l'extrait d'acıã etc...	2106.90.89	FEB107/24	21/Feb/2024	By application of GIRs 1 & 6	
34	Rattan plate. Product is handcrafted from finely braided rattan in a natural colour and rattan peel.	4602.12.00	FEB108/24	21/Feb/2024	By application of GIRs 1 & 6	
35	Cecil Professional TX201 - Traitement meubles parquets boiseries spray -400ml. C'est un insecticide puissant, agissant au coeur du bois, détruisant toutes larves d'insectes et termites.	3808.91.90	FEB71/24	21/Feb/2024	By application of GIRs 1 & 6	







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36	Wooden Tray from premium Paulownia wood and painted in a vibrant shade of red. Product is used to showcase items, organising essentials or for serving snacks.	4419.90.00	FEB74/24	21/Feb/2024	By application of GIRs 1 & 6	
37	Blygold PoluAl MC. It is a one-component solvent-based, moisture coating based on high quality polyuethane resins and aluminum pigment. It is used as protective layer on heat exchangers made of aluminum in marine, industrial or rural environments.	3208.90.90	FEB99/24	21/Feb/2024	By application of GIRs 1 & 6	
38	Storage basket made of Metasequoia wood. Product is handcrafted from braided Metasequoia wood in a rich coffee brown hue and is ideal for organising blankets, pillows or household essentials.	4602.19.00	FEB111/24	23/Feb/2024	By application of GIRs 1 & 6	
39	Refamac 3800. It is a two component finishing coating, ready for use. It is used as finishing coating on primed surfaces of HVAC equipment. It can only be applied by use of airless/coat spray.	3208.90.90	FEB112/24	23/Feb/2024	By application of GIRs 1 & 6	
40	Only Earth Oats Drink unsweetened in 1L and 200ml. It is a plant based product derived from the milling of organic rolled oat flake. Ingredients: water, oats 10%, sunflower oil, calcium carbonate, dipotassium phosphate and others.	2202.99.50	FEB113/24	26/Feb/2024	By application of GIRs 1 & 6	


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41	Only Earth Oats Drink Barista edition - 1L. It is a non-dairy drink with no added sugar used to make café like tea and coffee. Ingredients: water, oats 11%, sunflower oil, sunflower lecithin, minerals (calcium carbonate, dipotassium phosphate, tricalcium phosphate) and others.	2202.99.50	FEB114/24	26/Feb/2024	By application of GIRs 1 & 6	
42	NOUVAG Lipo Cart-Professional liposuction. It is a complete and powerful liposuction cart for tumescent assisted liposuction. It produces rapid, small reciprocating vibrations to break up fat, so that it can easily be sucked out through the cannula.	9018.90.00	FEB115/24	26/Feb/2024	By application of GIRs 1 & 6	
43	Bottcher Feboclean RE. It is a cleaning paste in a tin used for intensive cleaning of ink rollers at quick color changes.	3402.50.90	FEB131/24	26/Feb/2024	By application of GIRs 1 & 6	
44	Woodchip Metasequoia fruit basket with handle. Product is handcrafted -woven from fine woodchips of the Metasequoia tree. It is used for displaying an assortment of fruits.	4602.19.00	FEB132/24	26/Feb/2024	By application of GIRs 1 & 6	
45	Electrode Distale 6F - Ref251030131B and Electrode Distale 5F - Ref251030130B. Product composition: 90.10% Pt and 9.86% Fe. Product is used in the manufacturing of catheter	9018.90.00	FEB133/24	26/Feb/2024	By application of GIRs 1 & 6	

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46	Electrode Annulaire 6F - Ref 1525000082 consists of 89.90% Pt and 10.09% Fe and Electrode Annulaire 5F - Ref 1525000083 consists of 89.81% Pt and 10.14% Fe. Products are to be used for the production of medical devices	9018.90.00	FEB134/24	26/Feb/2024	By application of GIRs 1 & 6	
47	Canderel crispy wafers -45g of 3 different flavors namely cappuccino, strawberry and vanilla with 0% added sugars. Ingredients: Artificial sweetener, refined wheat flour (gluten), vegetable oil (palm), starch, emulsifier (soy lecithin), flavors and others.	1905.32.10	FEB142/24	27/Feb/2024	By application of GIRs 1 & 6	
48	Chamarel Premium Rum XO - Aged 6years - Pure Cane Rum at 43% abv in 5cl, 50cl and 70cl. Product is obtained from the blending and aging process of Agricultural Rum with reverse osmosis water.	2208.40.90	FEB147/24	28/Feb/2024	By application of GIRs 1 & 6	
49	Chamarel Premium rum VS - Aged 3 years - Pure Cane rum at 40% abv in 5cl. Product is obtained from the blending and aging process of Agricultural Rum with reverse osmosis water.	2208.40.90	FEB148/24	28/Feb/2024	By application of GIRs 1 & 6	

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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
50	Chamarel Spiced Rum Vanilla at 40% abv - Authentic spirit drink made from pure cane rum in 70cl. Product is obtained by the blending and aging process of Agricultural Rum with reverse osmosis water.	2208.40.40	FEB149/24	28/Feb/2024	By application of GIRs 1 & 6	
51	Chamarel Premium Rum VSOP at 41% abv in 70cl, 50cl and 5cl. Agricultural Rum at 65-75% abv is blended with reverse osmosis water to reach 64-60% abv, caramel is added. Rum is aged in oak barrels for 4 years. Reverse osmosis water is then added within 6 months to reach 41% abv.	2208.40.90	FEB150/24	28/Feb/2024	By application of GIRs 1 & 6	
52	Chamarel Spiced Rum Exotic at 40% abv in 70cl, 50cl and 5cl. Agricultural rum at 65-75% abv is blended with reverse osmosis water to reach 40% abv, natural mix spices is added and rum is matured for a minimum of 1 month with oak sticks and caramel. Rum is blended with sugar to reach 40% abv.	2208.40.40	FEB151/24	28/Feb/2024	By application of GIRs 1 & 6	
53	Lemon Flavoured Ice Tea -300ml can. Ingredients: water 95.82%, cane sugar 3.94%, organic rooibos extract 0.10%, citric acid monohydrous 0.08% and flavour 0.06%.	2202.10.12	FEB154/24	29/Feb/2024	By application of GIRs 1 & 6	