
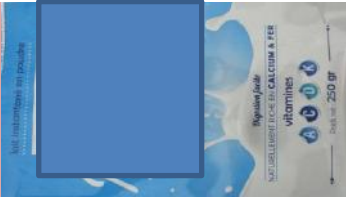






TARIFF RULING FEBRUARY 2025

RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1.	Polypropylene (PP) Pet Transporter of dimensions 81 (L) x 58(W) x 61(H) cm, with chrome plaited door and handle affixed on top.	3924.90.99	FEB03/25	03/02/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6.	
2.	Arche Arbore - a bar shelved furniture to be fixed on a brick wall, unassembled, made of fibre glass – Ref - BB07. Dimension 3200x250x2100 mm.	9403.89.90	FEB05/25	04/02/2025	BY APPLICATION OF GIRS 1 & 6.	
3.	Sismo Construction wall modules comprising of three dimensional grid made of galvanised and stainless steel mesh infilled with polystyrene panels - 27cm width.	7308.90.90	FEB11/25	07/02/2025	BY APPLICATION OF GIRS 1 & 6.	
4.	Pixsea 1300 Diving Boat. It will be used for diving excursions for people to see undersea sites amongst others.	8901.10.00	FEB12/25	07/02/2025	BY APPLICATION OF GIRS 1 & 6.	
5.	Watericon water softener model STM 150. Product is a water softener designed to remove minerals like calcium and magnesium, which causes hardness, from water.	8421.21.00	FEB15/25	10/02/2025	BY APPLICATION OF GIRS 1 & 6.	


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6.	LDPE Clear Shrink film - outer packaging (overwrap) for soft drinks/water packs in rolls, made from polyethylene granules.	3920.10.00	FEB16/25	12/02/2025	BY APPLICATION OF GIRS 1 & 6.	
7.	3 layers printed laminated film for packaging reinforced with plastics in rolls. Product is a non-cellular printed PET Plastic film in roll, reinforced with PET metalized and LDPE clear film.	3920.99.00	FEB17/25	12/02/2025	BY APPLICATION OF GIRS 1 & 6.	
8.	Single Layer printed films - printing on Bopp (Biaxially oriented polypropylene) film for packaging, presented in rolls.	3920.20.00	FEB18/25	12/02/2025	BY APPLICATION OF GIRS 1 & 6.	
9.	LDPE Clear/coloured film - outer packaging for packing, in rolls.	3920.10.00	FEB19/25	12/02/2025	BY APPLICATION OF GIRS 1 & 6.	
10.	Hout Bay Harbour Distillery, pink grapefruit flavoured gin, 750ml. A molasses-based neutral ethanol is re-distilled with natural ingredients like coriander, cardamom, orange	2208.50.11	FEB20/25	13/02/2025	BY APPLICATION OF GIRS 1 & 6.	


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	and others. The alcohol percentage is then reduced to 38% abv. using neutral filtered water.					
11.	Small Batch No.2 pure cane rum, 45% abv., 70cl. Sugarcane juice is distilled, stored for 1 month, reverse osmosis water is added and product is aged for a minimum of 6 years. Caramel is added during the ageing process. Thereafter, reverse osmosis water is added, it is filtered and bottled.	2208.40.90	FEB21/25	13/02/2025	BY APPLICATION OF GIRS 1 & 6.	
12.	The Pink Stuff, the miracle laundry fabric conditioner, 960ml. It contains 5-15% cationic surfactant and preservatives like laurylamine dipropylenediamine, methylisothiazolinone and others.	3809.91.00	FEB22/25	13/02/2025	BY APPLICATION OF GIRS 1 & 6.	
13.	Printed shrink sleeves, in rolls. Product is a plastic sleeve designed to encase a product.	3926.90.99	FEB24/25	13/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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14.	2 layers printed laminated films with BOPP metalized (biaxially oriented polypropylene film coated with thin metal layer) for packaging in rolls.	3921.90.00	FEB29/25	14/02/2025	BY APPLICATION OF GIRS 1 & 6.	
15.	PVC Roof Shingles, size: L609.6 mm X W177.8 mm X T(9-15)mm. It is composed of 80% PVC, 5% plastics and 15% fibreglass. Product undergoes injection molding, plasticizing, cooling and plasticizing again.	3925.90.99	FEB46/25	17/02/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6.	
16.	Indosoft CWS Liquid, a cationic softener containing surfactant (stearic acid, diethylenetriamine amide).	3402.50.90	FEB48/25	17/02/2025	BY APPLICATION OF GIRS 1 & 6.	
17.	Beachcomber Sommelier's selection, Rosé wine imported in bulk from South Africa and bottled in Mauritius, 12% abv., in 750ml. Grapes are destemmed, crushed, pressed, fermented, matured and filtered. The imported wine is then ullaged, analysed, filtered and bottled.	2204.29.19	FEB49/25	17/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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18.	Hol Crève Coeur Absinthe Elixir, 50% abv., 700ml. Demineralized water, sugar, food colouring and food flavours are added to alcohol produced from molasses.	2208.40.40	FEB52/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
19.	Extra old rum special edition, aged for 6 years (Pure Cane Rum) at 43% abv., 70 cl. Agricultural Rum is blended with reverse osmosis water and matured in oak barrels for 6 years. Caramel is added and it is then blended with reverse osmosis water.	2208.40.90	FEB53/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
20.	Eurodye - Crosscolor Lec New: Strong retardant for acrylic dyeing, containing 20-75% benzalkonium chloride and water and is used as is. Product is a surface active preparation.	3402.50.90	FEB54/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
21.	Southern Route Rosé wine (in bulk) at 12%abv. Grapes are destemmed/crushed, pressed, fermented, matured, stabilised and clarified, filtered and bottled.	2204.29.19	FEB55/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
22.	Samudra Vegetable crackers, Biskut sayuran, 200g. Ingredients: wheat flour, vegetable oil (palm oil), sugar,	1905.90.91	FEB56/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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	whey powder, maltose syrup, salt and others.					
23.	Chamarel Mandarin Liqueur made with premium wine rum, 35% abv. in 70cl, 50cl and 5cl. Agricultural rum is blended with reverse osmosis water, natural mandarin extracts and caramel are added and matured for minimum 2 weeks. It is then blended with sugar, filtered and bottled	2208.70.19	FEB57/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
24.	Very Old Rum, aged 3 years - Pure Cane Rum at 40% abv., in glass bottle of 70 cl. It is derived exclusively from distillation of sugarcane juice. It is then aged in oak barrels for 3 years, during which caramel is added.	2208.40.90	FEB66/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
25.	Chamarel Coconut Liqueur at 35% vol, in 70cl, 50cl and 5cl. Agricultural rum is blended with reverse osmosis water, coconut extract is added and it is matured for minimum 2 weeks. It is finally blended with sugar, filtered and bottled.	2208.70.19	FEB67/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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26.	Chamarel Vanilla Liqueur at 35%abv, in 70cl, 50cl and 5 cl. Agricultural Rum is blended with reverse osmosis water; natural vanilla sticks are added and matured for minimum 1 month. It is finally blended with sugar, filtered and bottled.	2208.70.19	FEB68/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
27.	Chamarel Premium Rum Gold, Pure Sugar Cane Juice at 40% abv., in bottles of 300cl, 150cl, 70cl, 50cl and 5cl. Agricultural rum is blended with reverse osmosis water, matured in oak barrels, oak sticks and caramel are added. Reverse Osmosis water is added and is filtered.	2208.40.90	FEB73/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
28.	Very Special Old Rum, special edition, aged 4 years, Pure Cane Rum bottled in 70cl at 41% abv. Agricultural rum is blended with reverse osmosis water, matured in oak barrels and caramel is added. Reverse osmosis water is added and it is then filtered.	2208.40.90	FEB74/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	
29.	Chamarel Coffee Liqueur, 35% abv., in bottles of 70cl, 50cl and 5cl.	2208.70.19	FEB75/25	18/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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	Agricultural Rum is blended with reverse osmosis water, natural coffee beans are added and is matured for min. 1 month. It is then blended with sugar, filtered and bottled.					
30.	Chamarel Premium Classic rum, 50% abv., in bottle of 3 L, 150 cl, 70 cl and 50 cl. Agricultural rum is blended with reverse osmosis water within a minimum of 3 months, it is then filtered and bottled.	2208.40.90	FEB70/25	19/02/2025	BY APPLICATION OF GIRS 1 & 6.	
31.	Chamarel Premium Rum Classic - Pure Sugarcane Juice, at 40% abv., in 300cl, 150cl, 70cl, 50cl and 5cl. Agricultural rum is blended with reverse osmosis water within a minimum of 3 months, filtered and bottled.	2208.40.90	FEB76/25	19/02/2025	BY APPLICATION OF GIRS 1 & 6.	
32.	Samudra Corn Crackers, 330g. Product is a corn flavoured biscuit coated with sugar on top and consisting of wheat flour, vegetable oil (palm oil), sugar, full cream milk powder and others.	1905.90.91	FEB79/25	19/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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33.	EF polymer - an organic Super Absorbent Polymer made by biowaste of fruit peels. Recommended Use: soil conditioner, soil amendment and soil improver.	3913.90.00	FEB117/25	24/02/2025	BY APPLICATION OF GIRS 1 & 6.	
34.	Cutty Sark Scotch Whisky and Ginger Ale Sparkling Alcoholic beverage, 5% abv., in 25 cl can. Ingredients: Ginger Ale - 88.9% (water, sugar, carbon dioxide, ginger extract and others) and blended scotch whisky- 11.1% (cutty sark at 40% vol).	2208.90.21	FEB127/25	24/02/2025	BY APPLICATION OF GIRS 1 & 6.	
35.	Andros - Jus de pommes en bouteille PET de 1 L. Ingredients: Jus de pomme (>99%) et vitamine C (<1%).	2009.71.00	FEB95/25	24/02/2025	BY APPLICATION OF GIRS 1 & 6.	
36.	Pots of dimensions 60cm D x 80 cm H, 70cm D x 80cm H, consisting of a mixture of 65% resin, 30% glassmat and 5% rovin.	3926.40.90	FEB139/25	25/02/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6.	
37.	Imilab C21 Home Security Camera, designed for surveillance, featuring high-definition video capture, motion detection and night vision. Specifications: Resolutions: 2.5K,	8528.72.30	FEB140/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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	Two way audio, Footage storage: MicroSD, paid Cloud, NAS, etc.					
38.	Imilab EC 5 Floodlight Camera, designed for surveillance. Specifications: Resolution: 2K, Two way audio, WiFi, Footage storage: MicroSD Card, Paid Cloud, etc.	8528.72.30	FEB141/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
39.	Imilab EC3 Lite Outdoor Camera, designed for surveillance and featuring high definition video capture, motion detection and storage options. Specifications: Resolution: 2K, Two way audio, WiFi, Footage storage: MicroSD Card, Paid Cloud, etc.	8528.72.30	FEB142/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
40.	CK-Reno, Feline- Supports normal kidney function, 60 capsules. It is used to treat chronic renal diseases in pets.	2309.90.99	FEB143/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
41.	Imilab Video Doorbell Model CMSXJ33A with Imilab Doorbell Gateway Model CMWG33B. Specifications: Wifi, Storage: local storage and MicroSD card.	8528.72.30	FEB144/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
42.	Terramycin Wound Spray, 150ml- for animal use only. It is a veterinary product used as an antibiotic agent,	3004.20.00	FEB145/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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	for the prevention and treatment of topical infections sensitive to oxytetracycline.					
43.	Zoetis Revolution Plus- Selamectin and Sarolaner: Spot-On Solutions for cats, for external animal use only- used in pipette of 0.25ml. It treats, controls and prevents flea infestations and treats tick infestations, ear mites, lice, roundworms and hookworms.	3808.91.90	FEB146/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
44.	Vivaldis Animal Health- Unomarin of 60 ml, supports normal liver function- For veterinary use only.	2309.90.99	FEB147/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
45.	SynFoSium Tablets x 10 capsules- Prebiotic and probiotic for healthy gut- For use in dogs and cats.	2309.90.99	FEB148/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
46.	Haltorin 20g Powder- It helps to regulate bowel function and normal stool. For use in cats and dogs. It is used to treat acute diarrhea of all origin.	3004.90.00	FEB149/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
47.	IMILAB C22 Home Security Camera. Specifications: Resolution: 3K, Two way audio, Wifi, Footage Storage: MicroSD Card, paid Cloud, etc.	8528.72.30	FEB152/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	

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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
48.	IMILAB EC6 Dual Outdoor Security Camera. Specifications: Resolution: 2K + 2K, Two way audio, Wifi, Footage Storage: MicroSD Card, NVR, NAS or paid Cloud, etc.	8528.72.30	FEB153/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	
49.	Vivaldis Relaxyme MI (5500 units) - 1x 10 tablets, for medium and large dogs. It is indicated for wound healing, has analgesic and anti-inflammatory effect and reduces edema.	3004.90.00	FEB154/25	28/02/2025	BY APPLICATION OF GIRS 1 & 6.	