

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
1	Supervan (Passenger), New. Product comprises of 14 seats plus driver seat and has a pure electric power configuration.	8702.40.91	FEB04/26	02/02/2026	BY APPLICATION OF GIRS 1 & 6	
2	Narcotics Detection Scent Kits composed of; (i) single aid scent kit, (ii) double aid kit, each comprising of individual scent, magnetic canister or metal cage (varies per kit), cotton towel and cotton narcotics bag.	3824.99.99	FEB05/26	02/02/2026	BY APPLICATION OF GIRS 1,2(B),3(B)& 6	
3	Explosive detection scent kits packed for retail sale in a plastic container, consisting of research grade odor,K9 training scent imprint aid protective bags(reusable),magnetic 360° above ground-stash pipes & others.	3824.99.99	FEB06/26	02/02/2026	BY APPLICATION OF GIRS 1,2(B),3(B)& 6	
4	Banana Chips, salted, 1 kg. Ingredients: raw banana, palm oil, salt.	2008.99.90	FEB07/26	03/02/2026	BY APPLICATION OF GIRS 1 & 6	
5	ICF Blocks, T shapes, Corner Shapes and straight types, separated type + integrated type - made of EPS - Polystene.	3925.90.99	FEB08/26	03/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

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6	Steel Folding Banner Frame, portable display equipment, presented without the advertising banner. Size when folded: 78x23x28 cm and size when unfolded:300x225x28 cm. Product is designed to be placed on the floor to hold advertising textile.	9403.20.99	FEB09/26	03/02/2026	BY APPLICATION OF GIRS 1 & 6	
7	Karo Kann Gold Cordial - Pure Sugarcane rum, 700 ml, 35%abv. Sugarcane juice is filtered, fermented, distilled, stored, and macerated with wood chips. Finally, water, lime juice and sugar are added and product is filtered and bottled.	2208.70.19	FEB12/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
8	Natural Mineral Water, 15L - still Mineral water (on tap Bag-in-Box). Product is ideal for offices, restaurants, events, catering.	2201.10.19	FEB13/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
9	Still and Sparkling Mineral Water, 330 ml in PET bottle.	2201.10.11	FEB14/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
10	Sparkling Mineral Water, signature PET, 330ml,	2201.10.11	FEB15/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
11	Sparkling mineral water, Signature Glass, 330 ml,	2201.10.19	FEB16/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

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12	Still Mineral Water, Signature Glass, 330 ml.	2201.10.19	FEB17/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
13	Beer/Bière, in can of 500ml, 4.5% abv. Product is obtained through the following process: barley malt milling, mashing, wort filtration, boiling, sedimentation, fermentation, maturation, filtration and carbonation of beer and finally packaged.	2203.00.11	FEB18/26	05/02/2026	BY APPLICATION OF GIRS 1 & 6	
14	Ready-to-spread chocolate fudge flavoured frostings,400g. Ingredients: Sugar, vegetable fat (palm fruit),water, invert sugar syrup, fat-reduced cocoa powder(6.5%) and others.	1806.90.91	FEB23/26	07/02/2026	BY APPLICATION OF GIRS 1 & 6	
15	Cadbury Cocoa powder, 160g, consisting of 95+/- cocoa powder and <0.1 of ethyl vanillin.	1805.00.00	FEB25/26	10/02/2026	BY APPLICATION OF GIR 1	
16	Cadbury Cocoa Powder, 80g, presented in sachets and plastic jars. Ingredients: cocoa powder, flavouring(vanillin).	1805.00.00	FEB26/26	10/02/2026	BY APPLICATION OF GIR 1	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
17	Balance aloe essence toner in 73ml tube. Ingredients: aloe barbadensis leaf juice, aqua, propanediol, sorbitol and others. Product is used to balance and hydrate the skin.	3304.99.90	FEB27/26	10/02/2026	BY APPLICATION OF GIRS 1 & 6	
18	Refining Gel Mask, 59ml, Ref SKU 677. Ingredients: Aloe barbadensis leaf juice, aqua, glycerin, dimethicone and others. Product is applied on face, left on overnight and rinsed in the morning.	3304.99.90	FEB28/26	10/02/2026	BY APPLICATION OF GIRS 1 & 6	
19	Bakuchiol nourishing facial milk, 30ml tube. Ingredients: aloe barbadensis leaf juice, aqua, caprylic/capric triglyceride and others. Product is applied after cleansing, and is meant to hydrate the skin and reduce the appearance of fine lines & wrinkles.	3304.99.90	FEB29/26	10/02/2026	BY APPLICATION OF GIRS 1 & 6	
20	Vitamin C Brightening Milk day, 30ml, Ref SKU 686. Ingredients: Aloe Barbadensis leaf juice, aqua, caprylic/capric triglyceride and others. Product is applied after cleansing the skin and it supports the appearance of a brighter and more radiant skin.	3304.99.90	FEB30/26	11/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
25	Natural Sweet Wine white 75cl,imported in bulk for bottling purposes at 11% and 14% abv. Wine,manufactured from grapes, is imported, ullaged, analysed locally and free SO2 is corrected, if necessary. It is then diluted with demineralized water, sugar, citric acid and then filtered and bottled.	2204.29.19	FEB42/26	13/02/2026	BY APPLICATION OF GIRS 1 & 6	
26	Premium potato chips, sparkling wine flavoured. Ingredients: potatoes, sunflower oil, sparkling wine flavouring (6%), carbonated caramel(1%)(sugar,lactose,glucose and carbon dioxide),flavor enhancer: monosodium glutamate.	2005.20.00	FEB43/26	13/02/2026	BY APPLICATION OF GIRS 1 & 6	
27	Avocado Sea Salt 100% Avocado oil potato chips, 40g. Ingredients: potatoes, avocado oil(39%) and mediterranean salt(0.73%).	2005.20.00	FEB44/26	13/02/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
28	Natural Sweet Wine Rose, 750ml@9% abv. Bulk White and Red wine, manufactured from grapes, are imported in bulk. They are ullaged, analysed, free SO2 is corrected, if necessary, diluted and filtered. Finally the red wine is blended with white wine, filtered and bottled at 9% abv.	2204.21.99	FEB45/26	13/02/2026	BY APPLICATION OF GIRS 1 & 6	
29	100% Extra Virgin Olive Oil Potato Chips, 40g. Ingredients: Potatoes, extra virgin olive oil(37%) and salt.	2005.20.00	FEB47/26	18/02/2026	BY APPLICATION OF GIRS 1 & 6	
30	Black Truffle Premium Potato Chips, 125g. Ingredients: Potatoes, sunflower oil, salt, dehydrated summer black truffle and truffle aroma.	2005.20.00	FEB48/26	18/02/2026	BY APPLICATION OF GIRS 1 & 6	
31	Mediterranean Sea Salt Potato Chips, 50g. Ingredients: potatoes, sunflower oil and salt.	2005.20.00	FEB49/26	19/02/2026	BY APPLICATION OF GIRS 1 & 6	
32	Mediterranean Herbs Potato Chips, 50g. Ingredients: Potatoes, sunflower oil, aromatic herbs-1.46% (rosemary, thyme and oregano) and salt.	2005.20.00	FEB50/26	19/02/2026	BY APPLICATION OF GIRS 1 & 6	
33	De la Vera Smoked Paprika potato chips, 50g. Ingredients: potatoes, sunflower	2005.20.00	FEB51/26	19/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
	oil, de la vera hot smoked paprika (0.6%), salt.					
34	Iberian Ham Flavoured Potato Chips,50g. Ingredients: Potatoes, sunflower oil, flavouring, yeast extract, salt.	2005.20.00	FEB52/26	19/02/2026	BY APPLICATION OF GIRS 1 & 6	
35	Lime and Black pepper potato chips, 100% avocado oil, 40g. Ingredients: Potatoes, avocado oil, natural flavouring, salt, black pepper, acidity regulator, citric acid.	2005.20.00	FEB53/26	19/02/2026	BY APPLICATION OF GIRS 1 & 6	
36	Drinking chocolate 2 in 1, in plastic jars of 200g, in powdered form. Ingredients: sugar, cocoa powder, flavouring (vanillin).	1806.10.00	FEB54/26	20/02/2026	BY APPLICATION OF GIRS 1 & 6	
37	Shopping Bag, made of 120g/m ² non-woven polypropylene with a label print on it. Dimensions:46 x 34 x 18.5 cm.	4202.92.11	FEB59/26	21/02/2026	BY APPLICATION OF GIRS 1 & 6	
38	Drinking Chocolate 2 in 1, in plastic jar of 400g, in powdered form. Ingredients: sugar, cocoa powder, flavoring(vanillin).	1806.10.00	FEB60/26	21/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
39	Cake Box Set of size 23 x 23 x 10 cm, 300gsm. It is composed of (i)Box(presented in the flat) made of Ivory Board and (ii) Gold Base 22cm x 1mm made of cardboard.	4819.20.00	FEB61/26	23/02/2026	BY APPLICATION OF GIRS 1 & 6	
40	Double Cab Cargo Bed vehicle powered by a Range Extended Electric Vehicle (REEV) motor of 200 kw. It is propelled by an electric motor and has a small internal combustion engine that acts as generator for when battery gets low.	8704.60.14	FEB64/26	25/02/2026	BY APPLICATION OF GIRS 1 & 6	
41	Steel Folding Tent Frame 3 x 3 m, made of 60% steel tube pipes, 5% aluminium pipes, 29% plastic parts, 5% fasteners (nuts and bolts) and 1% velcro. Tent frame is used as an advertising tent.	7308.90.90	FEB65/26	25/02/2026	BY APPLICATION OF GIRS 1, 3(b) & 6	
42	Cardiactiv, Heart Protection Syrup in 30 ml bottle. Product is a combination of homeopathic herbal extracts along with essential elements, and it helps to protect the heart, guards against circulatory problems and others.	2106.90.30	FEB66/26	25/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
43	Rubix gel, Pain relief hot gel, it provides rapid relief from pain and swelling which occurs due to sciatica, lumbago, sprains, cramps. It is composed of menthol, eucalyptus oil, methyl salicylate, turpentine oil.	3004.90.00	FEB67/26	25/02/2026	BY APPLICATION OF GIRS 1 & 6	
44	Festiv Syrup, 100 ml bottle. Product is a combination of homeopathic remedies that stimulates secretion of digestive juices and bile, promotes absorption of digestive fractions and others.	2106.90.30	FEB68/26	25/02/2026	BY APPLICATION OF GIRS 1 & 6	
45	Ventesyl syrup, in plastic bottle of 100 ml. Product is formulated from herbs to relieve cough and chest congestion.	2106.90.30	FEB70/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
46	Foldable Roll Container (trolley) Model HBE - RC-03, made of steel tube, to be pushed or pulled by hand, fitted with 4 castor wheels. Capacity: 500 kg.	8716.80.10	FEB71/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
47	Merlot - Wine of South Africa, imported in bulk@12.5% abv and bottled in Mauritius in 750ml bottle. Product is imported in bulk, ullaged, analysed in lab and free SO2 is corrected if necessary, filtered and bottled.	2204.29.19	FEB72/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
48	Sauvignon Blanc Wine 750ml@13% abv., imported in bulk and bottled in Mauritius. Wine is imported, ullaged, analysed, and free SO2 is corrected, it is then filtered and bottled.	2204.29.19	FEB73/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
49	Chardonnay, Wine of South Africa, imported in bulk and bottled in Mauritius, 11.5% abv,750 ml. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB74/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
50	Pinotage Wine @13.5% abv, 750 ml, imported in bulk and bottled in Mauritius. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB75/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	

TARIFF RULING FEBRUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
51	Chenin Blanc Wine @13% abv, 750 ml, imported in bulk and bottled in Mauritius. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB76/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
52	Merlot Wine,750ml,@13.5% abv, imported in bulk and bottled in Mauritius. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB77/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
53	Rosé Wine, imported in bulk and bottled in Mauritius, 750ml @ 12.5% abv. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB78/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
54	Chardonnay Wine, imported in bulk and bottled in Mauritius, 750ml @13% abv. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB79/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
55	Cabernet Sauvignon Wine, imported in bulk with 13% abv and bottled in Mauritius in 750ml. It is ullaged in tanks, analysed and free SO2 is corrected if necessary. Wine is then filtered on non-asbestos filter and bottled.	2204.29.19	FEB80/26	26/02/2026	BY APPLICATION OF GIRS 1 & 6	
56	Plantosverde, used to restore plant vitality and resistance, enhance photosynthesis and water regulation, increase immunity and root biomass and improve soil/plant health.	3808.93.91	FEB82/26	27/02/2026	BY APPLICATION OF GIRS 1 & 6	