



Tariff Rulings January 2023

	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
1	“Seven Seas Light Cane Liquor” @ 30% Vol. Alc., in bottle 700 mL; spirit is distilled @ 96% A/V from fermented molasses, diluted with demineralized water to 30% A/V	2208.40.90	JAN01/23	4/Jan/23	By application of GIRs 1 & 6	
2	Medical & Surgical instrument cabinet PMT6609 dimension 900 mm W x 1990 mm x 450 mm D with steel framework, designed as per specifications and will be used specially to house medical & surgical equipment and instruments safely	9402.90.90	JAN02/23	4/Jan/23	By application of GIRs 1 & 6	
3	Revolving metal stool having rotating as well as height adjusting movements, designed for ultimate patient comfort and intended to put patients at ease during foot treatment, placing & removal of dressings and bandages	9401.39.00	JAN03/23	4/Jan/23	By application of GIRs 1 & 6	
4	ABS Trolley for treatment model F-49-2, having two tiers and equipped with a drawer, bowl & dustbin and is on wheels	9402.90.90	JAN06/23	11/Jan/23	By application of GIRs 1 & 6	
5	Stainless Steel trolley with four castor wheels, two shelves & 1 drawer, designed for medical appliances	9402.90.90	JAN07/23	11/Jan/23	By application of GIRs 1 & 6	
6	Hi-low adjustable mobile over bed for hospital use, model F-33, made of epoxy coated steel frame, with ABS engineering top board, adjustable height, base with 50 mm castors, capacity 8-10 Kg, considered as furniture	9403.50.00	JAN08/23	11/Jan/23	By application of GIRs 1 & 6	


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7	Stainless Steel hospital trolley (2 Deck), model F-18, equipped with 2 shelves, mounted on four castor wheels, of which two wheels are with brake	9402.90.90	JAN09/23	12/Jan/23	By application of GIRs 1 & 6	
8	Denim Ladies, Girls Jackets made of 72% cotton, 14% viscose, 12% polyester and 2% elasthane	6204.32.00	JAN10/23	12/Jan/23	By application of GIRs 1 & 6	
9	"Mauricia l'intendance" pure cane rum @ 50% Vol. Alc., in bottle 700 mL; alcohol is distilled @ 69% A/V from fermented sugar cane juice, diluted to 50% A/V with demineralized water and filtered	2208.40.10	JAN11/23	12/Jan/23	By application of GIRs 1 & 6	
10	Powder-free disposable non-sterile examination nitrile gloves	4015.12.00	JAN14/23	16/Jan/23	By application of GIRs 1 & 6	
11	Hydraulic "Tadano Rough Terrain Crane GR-500EXS-3" with 50 ton capacity, boom elevation by a pair of double acting hydraulic cylinders with holding valve, 2 stage boom swing around type with triple offset, single sheave at jib head, cab & control	8426.41.00	JAN15/23	16/Jan/23	By application of GIRs 1 & 6	



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12	"Penny Blue XO Single Estate Mauritian Rum Batch 009" @ 42.7% ABV, in bottle 70 cL; cane molasses is fermented and distilled to 95% ABV, then diluted to 60% ABV and stored in oak barrels for 6 - 10 years, blended and again diluted to 42.7% ABV	2208.40.90	JAN16/23	16/Jan/23	By application of GIRs 1 & 6	
13	Almond drink with calcium & vitamins in tetra pack 1 L, containing water, rice, maltodextrins, 4% almonds, calcium carbonate, flavoring, vitamins	2202.99.40	JAN17/23	16/Jan/23	By application of GIRs 1 & 6	
14	Hazelnut drink in tetra pack 1 L, containing water, rice, maltodextrins, 2.5% hazelnuts, sea salt, calcium carbonate, vitamins and flavor	2202.99.90	JAN18/23	16/Jan/23	By application of GIRs 1 & 6	
15	Oat drink in tetra pack 1 L, containing water, 11% Italian oat, sunflower oil, calcium carbonate, vitamins	2202.99.50	JAN19/23	16/Jan/23	By application of GIRs 1 & 6	
16	"La Croix WC Gel avec Javel 3 en 1 fraicheur originale, nettoyant tout usage formule pour usage domestique, composants: hypochlorite de sodium, hydroxide de sodium, alkyle de coco dimethyles, dodecyldimethylamine"	3402.50.90	JAN20/23	16/Jan/23	By application of GIRs 1 & 6	


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17	"Rover Distilled Gin" @ 40% Vol., in bottle 700 mL; spirit alcohol (distilled from beet molasses), juniper essential oil & London Dry Gin are blended, followed by addition of osmosis water to obtain alcohol @ 90% Vol., then diluted to 40% Vol.	2208.50.19	JAN21/23	17/Jan/23	By application of GIRs 1 & 6	
18	"Kit pour 1 sac en toile enduite, comprenant 4 decoupe en toile enduite, 4 decoupe en toile cotton, 9 decoupe en taurillon, 6 decoupe en salpa interieur cartonne, 1 anneau, 4 rivets & 2 boucles"	4202.22.00	JAN22/23	18/Jan/23	By application of GIRs 1 , 2(a) & 6	
19	"Stretton's Wild Berries" @ 30% Vol., in bottle 750 mL; neutral spirit obtained from fermentation of molasses, then redistilled in the presence of juniper and other botanicals with additional flavors	2208.90.99	JAN28/23	20/Jan/23	By application of GIRs 1 & 6	
20	"Jack Daniel's Tennessee Apple" @ 35% Vol. Alc., in bottle 700 mL, containing water, neutral spirits, "Jack Daniel's Tennessee" Whiskey (13% v/v), sugar and natural apple flavors color	2208.90.99	JAN32/23	20/Jan/23	By application of GIRs 1 & 6	

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21	Plastic Core Tray with built-in handles manufactured from highly UV stabilized polypropylene, designed for storing and transporting of samples	3923.10.29	JAN35/23	25/Jan/23	By application of GIRs 1 & 6	
22	Pro Tray Pro Block Plastic Core Blocks, suitable for each size tray, having clear indicators for depth, gain/ loss and core recovered, meant to record core sample details on the block	3926.90.90	JAN36/23	25/Jan/23	By application of GIRs 1 & 6	
23	Flexible Toilet pan adaptor	3922.90.90	JAN37/23	25/Jan/23	By application of GIRs 1 & 6	
24	"Original Mauritius Party Rum" @ 37.5% Vol., in bottles of 700 or 1000 mL; alcohol from molasses origin @ 96.4% is diluted with water to 37.5% Vol.	2208.40.90	JAN38/23	26/Jan/23	By application of GIRs 1 & 6	
25	"Greetmed" Gussets Paper Bag, processed in steam, of gussets 100 mm, length 380 mm and width 250 mm	4819.40.00	JAN39/23	26/Jan/23	By application of GIRs 1 & 6	
26	"Francis Voyager 2 A7187 & A7186 VX 500RC" 100 W Xenon Remote Control Searchlight for yachts, patrol boats & fast craft	9405.49.90	JAN40/23	26/Jan/23	By application of GIRs 1 & 6	

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27	"Herbal Dietary Supplement Colon Cleanse tea", containing lotus leaf, senna leaves, poria, flos, chrysanthemi, plantaginis herba & percarpium benincasae hispidae, meant for detoxifying, super colon cleanse, accelerating weight loss	2106.90.30	JAN41/23	26/Jan/23	By application of GIRs 1 & 6	
28	"Clensta Waterless" Shampoo, removes dirt, dust & oil, smooth & shiny conditioned hair	3305.10.00	JAN42/23	30/Jan/23	By application of GIRs 1 & 6	
29	"LG" Inverter heat pump water heater, with washable filter, dual inverter compressor, display, stainless in-out water guide, heating element, ceramic coating & drain, to be installed in laundry room, storage room, bathroom or garage	8516.10.00	JAN43/23	31/Jan/23	By application of GIRs 1 & 6	
30	"Oarrow" double shelves closed food trolley, made of stainless steel, with heating compartment & water warming system & drainage, with top shelf, bottom shelf, mounted on 4 castor wheels, and thermostatic control knobs with indicator lamps	9403.20.90	JAN44/23	31/Jan/23	By application of GIRs 1 & 6	
31	"Visio Amtrix human amniotic membrane" - Sterile, devitalized & dehydrated collagen layer for corneal defects repair, applied to the defect immediately without being rehydrated and multiple layers could be used	3001.90.00	JAN45/23	31/Jan/23	By application of GIRs 1 & 6	

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32	"Clensta Waterless Body Bath" - Easy-to-use, safe & hygienic solution that gives a cleansed body without using water, containing aqua, cocamidopropyl betaine, capryl glucoside, propylene glycol, etc. and has anti-microbial properties	3401.30.00	JAN47/23	31/Jan/23	By application of GIRs 1 & 6	