

## TARIFF RULING JULY 2023

| S/N | Description of Goods  | Ruled HS Code | Serial No. | Date of Ruling | Rationale                    | Sample Photo |
|-----|---|---------------|------------|----------------|------------------------------|--------------|
| 1.  | “Composition d'outils électricien en sac smartbag XL-138 pcs”, particularly designed/ shaped and containing tools such as universal pliers, riveting hammers, Allen spanner, electrician tester, screwdriver tester, etc.   | 8206.00.00    | JUL03/23   | 3/Jul/23       | By application of GIRs 1 & 6 |              |
| 2.  | Composition SRM 3.6M - Metal cupboard meant for storage of tools  | 9403.20.90    | JUL04/23   | 3/Jul/23       | By application of GIRs 1 & 6 |              |
| 3.  | Tuyaux d'air comprimé pour l'alimentation en air des pistolets depuis un compresseur ou un pot sous pression. Caractéristiques: Tuyau PVC souple (noir), double couche plastifiée, armature en fibre polyester et haute résistance aux efforts de flexion, traction et torsion. | 3917.39.90    | JUL05/23   | 3/Jul/23       | By application of GIRs 1 & 6 |              |
| 4.  | Nova N.K - Fertiliser NK 13.5-0-46, compound solid inorganic macronutrient fertiliser for fertigation in hydroponics, net weight 25 Kg, dissolving quickly in water, containing 13.5% nitrate, 0% phosphorus pentoxide and 46% potassium oxide.                                 | 3105.90.00    | JUL11/23   | 3/Jul/23       | By application of GIRs 1 & 6 |              |
| 5.  | Battered natural onion rings containing onion (35%), water, bread crumbs, wheat flour, sunflower oil, wheat starch, dextrose, raising agents etc....  | 2004.90.00    | JUL24/23   | 5/Jul/23       | By application of GIRs 1 & 6 |              |

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| 6.  | Fried Paneer: Ing: Paneer (88%), corn flour and palm oil   | 0406.90.00    | JUL25/23   | 5/Jul/23       | By application of GIRs 1 & 6 |              |
| 7.  | 18CL Metal Locker, made of metal, placed on floor  | 9403.20.90    | JUL29/23   | 5/Jul/23       | By application of GIRs 1 & 6 |              |
| 8.  | Novothor or Novothor XL, Photobio modulation bed, consists of hinged, clampshell design with LEDS arranged to emit near infrared & visible light, in this way photobiomodulation (PBM) light therapy is delivered to the whole body simultaneously             | 9018.20.00    | JUL30/23   | 5/Jul/23       | By application of GIRs 1 & 6 |              |
| 9.  | Veggie Leduc Battered Onion Rings 57%, containing onion (57%), wheat flour, sunflower oil, water, maize flour, salt, gelling agent, maltodextrin, dextrose, turmeric extract, stabilizer, etc...   | 2004.90.00    | JUL31/23   | 5/Jul/23       | By application of GIRs 1 & 6 |              |
| 10. | Breaded Camembert cheese (by Sunflower oil), containing 50% processed cheese Camembert (cheese, Camembert, water, butter and others)   | 0406.90.00    | JUL33/23   | 6/Jul/23       | By application of GIRs 1 & 6 |              |
| 11. | Brown fused alumina dreg - Brown fused alumina ferrosilicon, brown fused alumina slag, sizes 10-100 mm lumpy, containing 75-80% Fe, 12-18% Si, 1.2% Al, 2.5% Ti and 0.1% C, used in steel making industry, minerals processing industry, metal making industry | 2620.99.00    | JUL39/23   | 7/Jul/23       | By application of GIRs 1 & 6 |              |


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| 12. | Veggie Leduc Broccoli Nugget, containing 36% broccoli, 10% gouda (lactose milk), vegetable oils (sunflower, palm), breadcrumbs, yeast, kitchen salt, turmeric, cornflakes, wheat flour, potato fibre, egg albumen, rice flour, garlic powder, thickener, etc... | 2004.90.00    | JUL40/23   | 7/Jul/23       | By application of GIRs 1 & 6 |              |
| 13. | Veggie LeDuc Cheddar Cheese Jalapenos Sunflower oil, containing 30% cheese spread preparation, 24% bread crumbs, 22% Jalapeno pepper and sodium carbonate.  | 2004.90.00    | JUL41/23   | 7/Jul/23       | By application of GIRs 1 & 6 |              |
| 14. | Veggie LeDuc Chili Cheese Snackers, containing breadcrumbs, 17.5% processed cheese, 15.5% processed cheese, 2.2% jalapeno pepper, rice flour, corn flour, cream, salt, white pepper, paprika  | 0406.30.00    | JUL48/23   | 7/Jul/23       | By application of GIRs 1 & 6 |              |
| 15. | Nova Calcium - Calcium Nitrate in bag 25 Kg, containing 15.5% total nitrogen and 26.5% calcium oxide, applied continuously throughout the entire crop's cycle in hydroponics; calcium nova will help maintain an optimum level of calcium in the plant          | 3102.90.00    | JUL49/23   | 10/Jul/23      | By application of GIRs 1 & 6 |              |


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| 16. | Nova Mag-S-Magnesium Sulphate-contains 0% total nitrogen, 0% phosphorus pentoxide, 0% potassium oxide, 16% magnesium oxide and 32% sulphur trioxide providing fully soluble & high purity nutrients for plant growth                                     | 2833.21.00    | JUL50/23   | 10/Jul/23      | By application of GIRs 1 & 6  |              |
| 17. | Fruit Wine @ 12.5% alcoholic strength, in glass bottle 750 mL, obtained from sorting/peeling lychee, addition of yeast, fermentation, ageing, addition of fining agent, stabilization, racking, filtration and bottling/labeling & corking.              | 2206.00.10    | JUL53/23   | 10/Jul/23      | By application of GIRs 1 & 6  |              |
| 18. | The Thirsty Fox C Kite Festival Indian Ocean Beer @ 4.8%, in glass bottle 330 mL, manufactured with fermentation of malt with hops, ferment is then clarified, filtered, bottled and pasteurized   | 2203.00.19    | JUL54/23   | 10/Jul/23      | By application of GIRs 1 & 6  |              |
| 19. | Hygrosmart-Imper-C-2K-Flex - 2-component waterproofing mortar based on cementitious binders, synthetic & inorganic polymers & high additives in water dispersion, apply with brush, recommended for waterproofing & protection of wet rooms, water tanks | 3214.90.00    | JUL61/23   | 12/Jul/23      | By application of GIRs 1 & 6. |              |


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| 20. | AQUASMART PU-2K - Water based, two-component fully aliphatic polyurethane kit, for waterproofing & protection of roofs, apply with brush, roller or airless spraying, applied on concrete, fibrous cement, cement roof tiles, wood, corroded metal       | 3214.90.00    | JUL63/23   | 12/Jul/23      | By application of GIRs 1 & 6. |   |
| 21. | Spirulina Tablets 500 mg, containing 100% pure spirulina which is a biomass of cyanobacteria (blue-green algae), increase ability to resist fatigue, has antioxidant properties, helps control lipid levels & glycaemia, can be effective against anemia | 2102.20.00    | JUL64/23   | 12/Jul/23      | By application of GIRs 1 & 6. |  |
| 22. | Thermoplastic Elastomer Aluminum Profile Sealing Gasket, containing 15% polypropylene, 55% SEBS (thermoplastic elastomer), 15% oil, 10% fillings, 5% accessory additives   | 3925.90.90    | JUL65/23   | 12/Jul/23      | By application of GIRs 1 & 6  |   |
| 23. | Permetest Instrument - Fast response computer evaluated measuring instrument (skin model) for the non-destructive determination of water vapour and thermal resistance or permeability of textile fabrics, non-woven, foils etc.                         | 9024.80.00    | JUL66/23   | 12/Jul/23      | By application of GIRs 1 & 6  |   |

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| 24. | Moringa Leaves Oil- infused oil 100ml/3.4fl oz' with ingredients moringa leaves and pure coconut oil used as base oil for the promotion of cell regeneration, acne treatment, anti-aging. Oil can be applied to the skin for moisturising and smoothing effect | 3304.99.90    | JUL93/23   | 18/Jul/23      | By application of GIRs 1 & 6. |  |
| 25. | Agricultural Spraying Drone-3WWDZF6-330B. Specs: Empty weight:21kg, Max Takeoff weight:80kg; Spraying duration 8-16min(adjustable)   | 8806.94.00    | JUL94/23   | 18/Jul/23      | By application of GIRs 1 & 6. |   |
| 26. | Geodesmo-50 Polyurethane based all-purpose primer which is one-component product, fast curing polyurethane based primer suitable for all substrates. It can be used on both dry and wet concrete also as low-cost sealing solution                             | 3909.50.00    | JUL131/23  | 20/Jul/23      | By application of GIRs 1 & 6  |   |
| 27. | Nissan Navara 4x2 Hearse (Mortuary) vehicle, diesel, Chassis no. ADNACAD23Z0003990, 2488cc, with a standard stretcher to put dead body and see through refrigerated dead body freezer with an inverter system of 3000w to supply proper voltage to freezer     | 8703.32.11    | JUL132/23  | 20/Jul/23      | By application of GIRs 1 & 6. |   |

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| 28. | Pole TV stand- model ETFS-1 without wheels with mount for displays 18"-45" up to 44lbs. It is floor standing , has a base and a mount composed of steel  | 9403.20.99    | JUL163/23  | 26/Jul/23      | By application of GIRs 1 & 6. |  |
| 29. | Cognac Cask Finish - 200ml&500ml@42.7%.Sugarcane juice is fermented for 48hrs & then distilled to produce raw rum at 70-72%. Rum is then aged for a min. 2 years. The matured alcohol is reduced between 41-49% by adding uv treated demineralised water before bottling | 2208.40.90    | JUL134/23  | 21/Jul/23      | By application of GIRs 1 & 6  |  |
| 30. | International Distillers Mauritius Limited 2022 50th Anniversary aged rum @40%. Alcohol@95% blended to 65%. In a tank, aged rum/alcohol @65% and demineralised water is mixed and water is added until the correct degree is obtained.                                   | 2208.40.90    | JUL149/23  | 21/Jul/23      | By application of GIRs 1 & 6. |  |
| 31. | Rhum Laventure Melasse by New Grove @ 37.5% in 700ml. Rum distilled at 92-94% A/V and 93-94% from fermented molasses are mixed in a blending tank. Caramel and Sugar molasses are added and demineralised water is used to produce a final blend at 37.5% A/V.           | 2208.40.40    | JUL158/23  | 24/Jul/23      | By application of GIRs 1 & 6. |  |

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| 32. | Veg' Up- Pavé de blé aux épices douces - en conserve. Ing: Protéine de blé textures réhydratées; huile de colza; amidon de maïs; gluten de blé; arômes naturels, sel & épices. Préparation : Trancher et poêler avant consommation                         | 2106.90.90    | JUL185/23  | 26/Jul/23      | By application of GIRs 1 & 6. |              |
| 33. | Rhum L'Aventure Golden Bakery by New Grove supplied in 700ml @37.5% vol. Rum is distilled at 92-94% A/V & mixed with golden bakery sugar & demineralised water is added to produce a final blend 37.5% A/V.  | 2208.40.40    | JUL164/23  | 28/Jul/23      | By application of GIRs 1 & 6. |              |
| 34. | Hospital Patient Transport Trolley Bed Model PT3300-GS- 2100L*787W*558-878H made of mild steel frame work having features such as hydraulic foot pedal, backrest adjustable by gas spring, collapsible side rails, oxygen tank holder,2-hook IV pole etc.. | 9402.90.10    | JUL169/23  | 29/Jul/23      | By application of GIRs 1 & 6. |              |
| 35. | Rhum L'Aventure Muscovado by New Grove in 700ml @37.5 vol. Rum is distilled at 92-94% of ab/vol from fermented molasses and mixed with burnt sugar, flavor and muscovado sugar and demineralised water is added to produce a final blend at 37.5% ab/vol.  | 2208.40.40    | JUL170/23  | 26/Jul/23      | By application of GIRs 1 & 6. |              |