




Tariff Rulings May 2023

S/N	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
1	“Hesley 3D” Mesh panel comprising of 3D welded mesh panel with steel post with steel cap; complete welded mesh exceed cross-sectional dimension of 3 mm	7308.90.90	MAY11/23	2/May/23	By application of GIRs 1 & 6	Deleted on 11 June 2024.
2	Bread pan (also called Baguette tray), of overall size 600mm x 800mm x 42mm, of material 1.0 thickness aluminium, meant to be used in bakery oven for cooking of bread	8514.90.00	MAY13/23	2/May/23	By application of GIRs 1 & 6	
3	Solid strand woven bamboo T-molding, made of bamboo, of dimension 1850mm x 48mm x 14mm	4418.91.00	MAY16/23	4/May/23	By application of GIRs 1 & 6	
4	Temporary Barricade Fence Panel comprising of (1) Temporary Fence panel of height 1000 – 3000 mm, fences are made using galvanized steel wire strands and welded together to form a high strength mesh (2) Plastic feet in filled concrete and (3) Steel clamp	7308.90.90	MAY17/23	4/May/23	By application of GIRs 1 & 6	
5	“Synergy 50”, a dimmable designer LED lamp with 4 light intensities, a bluetooth speaker and a drink holder or wine cooler all in one, with 1.5W LED, USB-C type charging port	9405.42.90	MAY19/23	4/May/23	By application of GIRs 1, 3(c) & 6	


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6	Folding stainless steel drying rack, of dimension 150 x 59 x 105 cm, used for drying different type of clothes	7323.93.90	MAY20/23	4/May/23	By application of GIRs 1 & 6	
7	Pure wine drops 4 mL, containing 96.5% - 97.5% water and 2.5% - 3.5% hydrogen peroxide, meant to reduce the amount of preservatives in wine prior to consumption	2847.00.00	MAY22/23	5/May/23	By application of GIRs 1	
8	"Calmivenal Anorectal" gel, containing diosmin, hesperidin, oak bark extract, helps heal wounds & relieves accompanying symptoms of haemorrhoids, including irritation, itching, burning or oozing in rectal area, also reduces inflammation	3004.90.00	MAY23/23	8/May/23	By application of GIRs 1 & 6	
9	Fencing panel of width 2500mm, wire diameter 5 mm, hole size 50 x 195 mm, hot galvanized, powdered coated, surface micron 120 um	7314.39.00	MAY25/23	8/May/23	By application of GIRs 1 & 6	Deleted on 11 June 2024.
	Fencing post 48 x 74 x 1.8 mm thickness, hot galvanized, surface micron 120 um; fencing frames are welded and without frame	7308.90.90				

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10	Autoclave Tape, of size 22mm (W) x 50m (L), used to determine whether sterilization of medical instrument has been effected , change color upon completion of sterilization process	3822.19.90	MAY26/23	8/May/23	By application of GIRs 1 & 6	
11	"Saint Aubin Spirits Edition - Vanilla" 50 mL, 200 mL, 500 mL & 700mL, @ 35% Vol.; sugar cane juice is fermented to produce raw rum @ 88-94% Vol., filtered & UV treated water is added for dilution to 35% Vol., followed by addition of natural aroma & sugar	2208.40.90	MAY27/23	9/May/23	By application of GIRs 1 & 6	
12	"New Grove Rum Emotion 1969", in bottle 700 mL, @ 47% Vol.; distillation of rum @ 94% Vol. from fermentation of molasses, diluted to 65% then to 47% Vol. with demineralized water, final product consists of a blend of aged rums	2208.40.90	MAY36/23	11/May/23	By application of GIRs 1 & 6	
13	"Nuos Plus Wi-Fi monoblock heat pump water heater", floor-standing heat pump for domestic hot water production in with connectivity, full compatibility with refrigerant gas R513A, integrated photovoltaic function, dual power electrical heating elements, in storage tank capacity 200L, 250L, 245L & 240L	8516.10.00	MAY39/23	11/May/23	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
14	Sweetened curd milk, in plastic bottle 1000 mL; boiling of milk powder, addition of yoghurt, leave for 6 hours, put in chiller to be cooled, add sugar	0403.90.10	MAY40/23	12/May/23	By application of GIRs 1 & 6	
15	"Clover SuperM Chocolate Milk", containing cow's milk, reconstituted whey & buttermilk powders, sugar, 0.8% cocoa powder, stabilizer, colorants, acidity regulator, non-nutritive sweeteners, flavorings	2202.99.70	MAY43/23	13/May/23	By application of GIRs 1 & 6	
16	Assembly BIOGAS system with accessories (BIOGAS Plant) - Ultimate solution for families, restaurants, hotels & resorts to treat their organic wastes (food waste, sewage sludge, animal manure) and the exhausts will be used for manufacture of biogas	8479.89.90	MAY44/23	13/May/23	By application of GIRs 1 & 6	
17	Natural Quartz cut from Quartz slabs	6802.23.00	MAY46/23	15/May/23	By application of GIRs 1 & 6	
18	Black jelly drink in plastic bottle, containing black jelly powder, water and sugar (optional)	2202.99.90	MAY47/23	15/May/23	By application of GIRs 1 & 6	
19	"BS-T" Baby cot metal	9403.20.90	MAY49/23	16/May/23	By application of GIRs 1 & 6	
20	Baby changing table metal (folding)	9403.20.90	MAY50/23	17/May/23	By application of GIRs 1 & 6	

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21	"Bloc de chanvre à emboitement" (interlocking hemp block) to be used for construction of buildings; mixture of water, cement & hemp straw, of dimension 60cm x 30.8cm x 30 cm, hemp straw is the main component of the block and the cement acts as binder	6808.00.00	MAY53/23	17/May/23	By application of GIRs 1	
22	"Sumeru veg momos with tomato sauce" - ready to cook veg products; veg momos consisting of wrap, water, refined soya bean oil, vegetable stuffing, black pepper, broth powder, sugar, spices & condiments	2106.90.40	MAY57/23	19/May/23	By application of GIRs 1, 3(b) & 6	
23	"Finlandia Vodka" @ 40% Vol. in bottles 700 mL & 1L, containing 78.6% W/W of Vodka (distilled from Barley) & 21.4% W/W water; obtained by mashing & fermentation of barley, distillation, storage tank, blending with pure spring water, bottling	2208.60.10	MAY58/23	19/May/23	By application of GIRs 1 & 6	
24	Kit consisting of a seat "INNOV'SA" and a patient lift make "Nausicaa"; essential character is the patient lift	8428.90.90	MAY61/23	23/May/23	By application of GIRs 1, 3(b) & 6	
25	Car 12 V Bulb; no EEI certificate was provided	8539.21.20	MAY66/23	25/May/23	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
26	"Clover Butro full fat modified butter spread 250g", containing cream (cow's milk), vegetable oil, salt, flavoring, tocopherols, colorant; product contains at least 75% total fat (65% cow's milk fat & 35% vegetable oil)	2106.90.90	MAY69/23	26/May/23	By application of GIRs 1 & 6	
27	"Sofi Spritz" @ 8% ABV, in can 250 mL, containing wine, grape juice concentrate, water, bitters herbal citrus, carantho and carminic acid	2206.00.91	MAY70/23	26/May/23	By application of GIRs 1 & 6	
28	"Lordson Dry Gin" @ 37.5% Vol., in 0.7L, containing water, ethyl alcohol of agricultural origin, juniper extract; no redistillation process is mentioned in the process of manufacture	2208.90.99	MAY71/23	26/May/23	By application of GIRs 1 & 6	
29	"BR Drinks Twenty Seven and six Undred six" @ 33% Vol., in 700 mL bottle, where raw alcohol, obtained from fermentation of sugar, @ 96.0% v/v top up to 1000L/ 1000L of product, whisky & vanilla flavors, caramel powder, peppermint green and sugar are blended	2208.40.90	MAY72/23	26/May/23	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
30	"Limoneto Spritz" @ 11% Vol., in bottles 200 & 750 mL, containing 98.9% white sparkling wine, 0.7% natural flavors, lemon juice concentrate, potassium sorbate, concentrate of carrot & pumpkin; wine stored in tank, isobaric filtration, mixing of lemon juice concentrate, flavors	2206.00.99	MAY83/23	26/May/23	By application of GIRs 1 & 6	
31	"Mitsubishi Split EVO INV Outdoor air conditioner basic 0051", EER 3.26, consisting of an indoor unit with free-cooling and an outdoor condensing unit, intended to be used in computer server room and not for comfort cooling in house or office	8415.10.90	MAY84/23	26/May/23	By application of GIRs 1 & 6	
32	Light Sense cool eye drop, generic name Cramellose sodium eye drop, 15 mL containing carboxymethylcellulose sodium, stabilized oxychloro complex in sterile aqueous base, used for eye irritation and relieves dryness in pet's eyes; apply 2-3 drops as needed	3004.90.00	MAY87/23	29/May/23	By application of GIRs 1 & 6	
33	Rounds Bar (black) of different dimensions, 16 x 5500 mm & 12 x 5500 mm, hot rolled, carbon steel round bar	7214.99.20	MAY88/23	30/May/23	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
34	Flat Bar (black) of different dimensions, 30 x 4.5 x 5500 mm, 40 x 4.5 x 5500 mm, 30 x 6 x 5500 mm, etc., hot rolled	7214.91.00	MAY89/23	30/May/23	By application of GIRs 1 & 6	
35	Flat galvanised bar of dimensions 30x4.5x5500 mm, 40x4.5x5500 mm & 40x7.5x5500 mm of non-alloy steel	7214.91.00	MAY93/23	30/May/23	By application of GIRs 1 & 6	
36	Squared black bars of dimension 12 x 5500 mm, consisting of 0.16% C, 0.23% Si, 0.24% Mn, 0.05% S and 0.011% P, of non-alloy steel	7214.99.90	MAY94/23	30/May/23	By application of GIRs 1 & 6	
37	"UHT Coconut Beverage" in tetra pack 1L, containing 87% water, 6% coconut milk, 6% maltodextrin, tricalcium phosphate, natural flavors (coconut flavor & taste gem powder), salts and vitamins	2202.10.99	MAY96/23	30/May/23	By application of GIRs 1 & 6	
38	Non-woven Geo Bag, of dimension 1.3m - 1.5m (L) and 0.8m -1m (W), of material polypropylene non-woven durable staple fiber geotextile, stitched from 3 sides, meant to be used for beach protection	5911.90.00	MAY97/23	30/May/23	By application of GIRs 1 & 6	