


## TARIFF RULING – NOVEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
1	Joker Cordial Lemon at 33% abv in 700ml bottle. Alcohol at 96% abv is added to DM water, together with 2 flavours (lime & deionized pear concentrate@ 70 Brix) and mixed with a sugar solution (white sugar & DM water). DM water is added till correct degree is obtained.	2208.70.19	NOV05/23	03/Nov/2023	By application of GIRs 1 & 6	
2	Filing cabinet with Ref-D-D4. Dimension-W470xD600xH1320mm; Material-All steel.	9403.10.90	NOV06/23	03/Nov/2023	By application of GIRs 1 & 6	
3	Locally produced sparkling lemonade (non-alcoholic) in 33 cl glass bottle. Ing: water, sugar, frozen fruit extract, CO <sub>2</sub> . Water & sugar are mixed, boiled fruit puree is added, then transfer to cooling tanks, carbonated, bottled and labeled.	2202.10.19	NOV07/23	03/Nov/2023	By application of GIRs 1 & 6	
4	Hout of Bay Harbour Distillery `Distilled Gin Aperitif-Lavender flavoured @ 38% abv in 750ml bottle. Ingredients: Juniper, Angelica root, cardamom and others. It is produced from gin re-distilled from a molasses-based ethanol, which is then flavoured and sweetened.	2208.90.99	NOV08/23	03/Nov/2023	By application of GIRs 1 & 6	
5	Office Rack & Shelving XS-GD. Dimension: W900xD400xH1830mm. Product is made of steel material.	9403.10.90	NOV09/23	04/Nov/2023	By application of GIRs 1 & 6	
6	KAP10 artisanal crafted beer in 33cl returnable glass bottle – locally produced. Malt is milled, filtered, whirlpooled, cooled then transfer to fermenting tanks, yeast is added & it is fermented at 20°C for 7 days. CO <sub>2</sub> is added, mixture is matured at 3°C & bottled.	2203.00.19	NOV13/23	06/Nov/2023	By application of GIRs 1 & 6	


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7	Galvanised adjustable Jack. External diameter: 37mm, Thickness: 2.5mm, Height: 600mm, Square base: 150mmx150mm.	7308.40.00	NOV17/23	06/Nov/2023	By application of GIRs 1 & 6	
8	Joker Cordial at 33% abv - 700 ml. Alcohol @ 96% is added to DM water, together with 2 flavours (apple and deionized pear concentrate @ 70 Brix) and mixed with a sugar solution (white sugar and DM water). DM water is added till correct degree is obtained.	2208.70.19	NOV18/23	06/Nov/2023	By application of GIRs 1 & 6	
9	Darégál LE+Taste Persil - 250g Composition: Persil (100%) surgelé	0710.80.00	NOV28/23	08/Nov/2023	By application of GIRs 1 & 6	
10	Darégál LE+Taste Estragon- 1kg Composition: Estragon (100%) surgelé	0710.80.00	NOV29/23	08/Nov/2023	By application of GIRs 1 & 6	
11	Darégál LE+Taste Ail des Ours surgelé, 8x250g Zip new Composition: Ail des Ours (100%)	0710.80.00	NOV30/23	08/Nov/2023	By application of GIRs 1 & 6	
12	Darégál LE+Taste Zeste de Citron Jaune surgelé 10x200g ZIP Composition: Zeste de citron (100%)	0814.00.00	NOV36/23	08/Nov/2023	By application of GIRs 1	
13	Tuareg Floating Beach Wheelchair. It has a waterproof back pocket, floating armrest and 3 different seat adjustments. It facilitates movement of people with reduced mobility on soft ground (sand, grass, snow, gravel, etc.) and offers possibility to float in calm water.	8713.10.90	NOV39/23	10/Nov/2023	By application of GIRs 1 & 6	
14	Vythos Acrylic Front Panel for Bathtub, ref A259113000, Dimension 1700x535x20mm.	3925.90.99	NOV43/23	10/Nov/2023	By application of GIRs 1 & 6	


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15	Albafix ECO fixative Dyeing Auxiliaries. Product is an aqueous preparation based on polyethylene polyamine. It is used to after treat dyeing's produced with reactive and direct dyes on cellulosic fibers by exhaustion/padding.	3402.50.90	NOV44/23	10/Nov/2023	By application of GIRs 1 & 6	
16	Hot-rolled galvanised welded alloy steel pipe of different dimensions. As per Mill Test Certificate provided, product contains 0.1% Vanadium.	7306.50.10	NOV45/23	10/Nov/2023	By application of GIRs 1 & 6	
17	Sysco Terrine Océane de saumon atlantique à l'oseille(1.6 kg). Ing: Mêlée de saumons (salmon salar-32%, saumon saumuré-22% et d'autres), chair de poissons, épinard ect.	1604.20.10	NOV46/23	10/Nov/2023	By application of GIRs 1 & 6	
18	Darégál LE+Taste Mélange Thai (Thai Blend) - 250g, frozen. Composition: Coriander (30%), thai basil (30%), cinnamon basil (18%), lemongrass (17%), ginger (5%).	2106.90.90	NOV47/23	10/Nov/2023	By application of GIRs 1 & 6	
19	Darégál LE+Taste Basilic -1Kg Composition: Basilic (100%) surgelé.	1211.90.90	NOV48/23	10/Nov/2023	By application of GIRs 1 & 6	
20	PVC Trunking for Electrical Wires made of polyvinyl chloride.	3925.90.92	NOV49/23	14/Nov/2023	By application of GIRs 1 & 6	
21	Saint Aubin Single Estate Rum Cuvée 18-19 @ 45 % abv. Cane is crushed and fermented. Raw rum obtained (70-74% abv) stored in wooden barrels and later transferred to stainless steel tanks. It is then diluted with filtered and UV treated water to 45% alc/vol, blended and bottled in 700ml.	2208.40.90	NOV51/23	14/Nov/2023	By application of GIRs 1 & 6	

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22	Lazy Dodo Passion Fruit and Mango with Mauritian Rum at 35% abv. Rum distilled and blended with DM to 35% abv is mixed with rum distilled at 91-94% abv, caramel, cane sugar, passion fruit and mango flavors. DM is added to produce a final blend at 35% abv. Bottled in 700ml.	2208.40.90	NOV61/23	15/Nov/2023	By application of GIRs 1 & 6	
23	Lazy Dodo Pineapple and vanilla with Mauritian Rum at 35% abv in 700ml. Rum distilled and blended with DM to 25% abv is mixed with rum distilled at 91-94%abv, burnt sugar, cane sugar, pineapple and vanilla flavors. DM is added to produce a final blend at 35% abv.	2208.40.90	NOV62/23	15/Nov/2023	By application of GIRs 1 & 6	
24	Lazy Dodo Mauritius Island Grapefruit and Litchi with Mauritian Rum at 35% abv in bottle of 70cl manufactured from rum distilled at 92-94% abv from fermented molasses and rum distilled at 91-94% abv from fermented cane juice.	2208.40.90	NOV63/23	15/Nov/2023	By application of GIRs 1 & 6	
25	'Golden care' Baby Diaper of non-woven material, pulp, super absorbent polymer (SAP) polyethylene, elastic and adhesive.	9619.00.19	NOV64/23	15/Nov/2023	By application of GIRs 1 & 6	

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26	Golden Care Baby Diaper, Medium 3. Composition: Non-woven material pulp, super absorbent polymer, polyethylene, elastic and adhesive.	9619.00.19	NOV65/23	15/Nov/2023	By application of GIRs 1 & 6	
27	Darégal Le+Taste Echalote-250g. Ingrédients: Echalote (95% min), huiles de tournesol et de colza	2004.90.00	NOV68/23	16/Nov/2023	By application of GIRs 1 & 6	
28	Darégal Le+Taste Ciboulette-1kg. Composition: Ciboulette (100%).	0710.80.00	NOV69/23	16/Nov/2023	By application of GIRs 1 & 6	
29	Darégal Le+Taste Aneth-250g. Composition: Aneth (100%).	0710.80.00	NOV70/23	16/Nov/2023	By application of GIRs 1 & 6	
30	Darégal Le+Taste Oseille-250g. Composition: Oseille (100%).	0710.80.00	NOV71/23	16/Nov/2023	By application of GIRs 1 & 6	
31	Le Fruit de Monin -Fruit based preparation: Passion Fruit. Ingredients: Sugar, water, concentrated passion fruit puree, natural flavoring, sodium citrate, pectin, potassium sorbate. Product is diluted for the making of smoothie and cocktail.	2106.90.70	NOV72/23	16/Nov/2023	By application of GIRs 1 & 6	
32	KABISA Pure -250ml in can- Zero sugar, reduced caffeine energy drink containing water, acidity regulators, citric acid, sodium citrates, carbon dioxide, taurine (0.4%), flavor, caffeine (0.03%) and others.	2202.10.12	NOV79/23	17/Nov/2023	By application of GIRs 1 & 6	

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33	Polyisocyanate hardener for polyurethane coating -50%, ref TV4125 composed of toluene, n-Butyle acetate, ethyl acetate, methyl ethyl ketone, urethane polymer and others. It is for industrial use only - paint or paint related material.	3824.99.99	NOV80/23	17/Nov/2023	By application of GIRs 1 & 6	
34	Oaks & Âmes Mauritius Pure Single Rum XO at 43% abv in 70cl. Ingredients: Rum and water. It is obtained from distilled pure sugar cane juice & matured in oak cases.	2208.40.90	NOV81/23	17/Nov/2023	By application of GIRs 1 & 6	
35	Mounting Dream Speakers stands height adjustable for satellite and small bookshelf speakers' capacity 11lbs- MD5402.	9403.20.99	NOV82/23	18/Nov/2023	By application of GIRs 1 & 6	
36	Maître Coq seasoned and roasted chicken upperwings and migwings, frozen. Ingredients: Chicken upperwings (origin: EU), glucose syrup, modified tapioca starch, soy proteins, pepper and others	1602.32.90	NOV83/23	18/Nov/2023	By application of GIRs 1 & 6	
37	Maître Coq Barbecue seasoned and roasted chicken upper wings, frozen in 1kg bag. Ingredients: chicken upper wings, modified tapioca starch, sugar, potato starch, spices, tomato powder and others.	1602.32.90	NOV84/23	18/Nov/2023	By application of GIRs 1 & 6	
38	Maître Coq Frozen Chicken Tenders -380g. Salted formed chicken fillets, breaded, fried, cooked and frozen. Ingredients: Salted reformed chicken fillet 70% (chicken fillet 49% origin France), water, soy proteins, dextrose, wheat fiber, salt and others.	1602.32.90	NOV85/23	18/Nov/2023	By application of GIRs 1 & 6	

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39	Maître Coq Frozen Crusty Chicken Nuggets box-380g: Preparation of formed salted chicken fillets and melted cheese, breaded, fried, cooked and frozen. Ingredients: Preparation of reformed salted chicken fillet 70% (origin: France), melted cheese 14%, water & others.	1602.32.90	NOV86/23	18/Nov/2023	By application of GIRs 1 & 6	
40	LeDuc Veggie Frozen Mozzarella sticks seasoned -24.5g. Ingredients: Mozzarella 50%, breadcrumbs, sunflower oil, water, wheat flour and others.	0406.90.00	NOV90/23	20/Nov/2023	By application of GIRs 1 & 6	
41	BioTech USA Flavoured coated protein bar with sweeteners. 5 Flavors: Double chocolate, strawberry, banana, salted caramel and pistachio.	1806.31.10	NOV91/23	20/Nov/2023	By application of GIRs 1 & 6	
42	BioTech USA Zero bar 50g, double chocolate flavoured. Ingredients per 100g: protein blend 35.6g, humectants 18g, palm fat 13.9g, fructooligosaccharides 12.8g, fat-reduced cocoa powder 5.5g, chocolate pieces 3.2g and others.	1806.31.10	NOV92/23	20/Nov/2023	By application of GIRs 1 & 6	
43	BioTech USA Protein bar -Strawberry flavoured. Ingredients per 100g: humectants 23g, cocoa coating 15g, whey protein concentrate (milk) 11g, milk protein concentrate 10g and others.	1806.31.10	NOV93/23	20/Nov/2023	By application of GIRs 1 & 6	
44	BioTech USA Zero bar 50g -Chocolate banana flavoured. Ingredients per 100g: Protein blend 35.4g, humectant 18g, palm fat 14g, fructooligosaccharides 13g, fat reduced cocoa powder 5.3g and others.	1806.31.10	NOV94/23	20/Nov/2023	By application of GIRs 1 & 6	

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45	BioTech USA Protein bar-Double chocolate flavoured. Ingredients per 100g: Humectants 22g, cocoa coating 15g, whey protein concentrate 10g, milk protein concentrate 9.7g and others.	1806.31.10	NOV95/23	20/Nov/2023	By application of GIRs 1 & 6	
46	LeDuc Veggie Breaded Onion rings. Formed onion rings are breaded, pre-cooked and quick frozen. Ingredients: Onion 54%, breadcrumbs, wheat flour, sunflower oil, sugar, wheat starch, rice flour, salt and others.	2004.90.00	NOV96/23	20/Nov/2023	By application of GIRs 1 & 6	
47	Darégal LE+Taste Cerfeuil surgelé -250g. Composition: Cerfeuil (100%)	0710.80.00	NOV106/23	21/Nov/2023	By application of GIRs 1 & 6	
48	Hout Bay Harbour Chilli Infused Gin 43%-750ml. Distilled gin is obtained from neutral spirit. Coriander, orange, lemon etc are added and gin is cut to require abv with DM water, then cold infused with chillis before bottling.	2208.50.91	NOV107/23	21/Nov/2023	By application of GIRs 1 & 6	
49	Darégal LE+Taste Origan surgelé 8x250g Zip new. Composition: Origan (100%)	1211.90.90	NOV108/23	21/Nov/2023	By application of GIRs 1 & 6	
50	Darégal LE+Taste Echalote de Bretagne Lamelle surgelée -400g. Composition: Echalote (100%)	0710.80.00	NOV109/23	21/Nov/2023	By application of GIRs 1 & 6	
51	Promex sweetened condensed filled milk -350g in a tin can. Ingredients: sugar 48%, vegetable fat 10%, non-fat milk solids 9%, contains stabilisers (carrageenan) E407 and others.	1901.90.90	NOV111/23	22/Nov/2023	By application of GIRs 1 & 6	




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52	Cooper Arnican Crème- Ecchymoses (bleus), endorses, douleurs musculaires. Composants: Arnica (extrait fluide de fleur) 4g, solvant: ethanol à 60% v/v. Excipients: Alcoolat vulnéraire, ionone, lévomenthol et autres.	3004.90.00	NOV113/23	22/Nov/2023	By application of GIRs 1 & 6	
53	ABRO STOP RATS, rodent repellent spray, net vol. 125ml, Part No. RAT-125. It is a pest repellent with plant based ingredients and no toxic chemicals. Ingredients: Deionized water 55-60%, propanol-2-ol 10-15%, butane 10-20%, propane 10-20%, ginger 1-3% and others.	3808.99.10	NOV114/23	22/Nov/2023	By application of GIRs 1 & 6	
54	WIAG Shiraz Premium Australian wine in 187 ml PET plastic glasses - 13.5% abv. The product is made of fresh grapes with a blend of blackberry, plum, dark cherry, vanilla and subtle spice together with notes of black pepper.	2205.10.90	NOV115/23	22/Nov/2023	By application of GIRs 1 & 6	
55	Starcape Kiwi Dessert Topping -1kg. Ingredients: Kiwi fruit 33%, sucrose, water, glucose syrup, modified starch, citric acid and others. Product is said to be a green colored thick fruit sauce -with real kiwi fruit pieces and pips.	2007.99.10	NOV118/23	22/Nov/2023	By application of GIRs 1 & 6	
56	Marémer Fish Balls, precooked and frozen -400g. Ingredients: Surimi (Fish meat, sugar, INS 45Li,INS 450iii, egg white), emulsifier (powdered egg white), modified potato starch (E1450) and others.	1604.20.90	NOV119/23	22/Nov/2023	By application of GIRs 1 & 6	

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SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
57	100% Cotton jacquard Terry 600gsm Beach Towel Fabric Roll made UPS 100x160cm-unfinished product. The product is of cotton material, does not have any hem, is without stitches and does not have rolled edges.	5802.10.00	NOV120/23	24/Nov/2023	By application of GIRs 1 & 6	
58	Darégal LE+Taste Ail de France (French garlic) 250g, frozen. Composition: Garlic (95% min), sunflower and rapeseed oils.	2004.90.00	NOV122/23	24/Nov/2023	By application of GIRs 1 & 6	
59	<del>Princes Tuna Mauritius Frozen Precooked Tuna Artery Bulbs.</del>	<del>1604.20.70</del>	<del>NOV124/23</del>	<del>27/Nov/2023</del>	<del>By application of GIRs 1 &amp; 6</del>	Deleted on 16.07.2024. Reviewed as per Tariff Ruling JUL67/24
60	Sinarline University Book - 1 Subject (80 sheets). Dimension: 9 1/2"x7 -242 mm x 178mm with spring long wire and heavy duty back.	4820.10.00	NOV128/23	28/Nov/2023	By application of GIRs 1 & 6	
61	Darégal LE+Taste Savoureaze Green Curry frozen 8x380g. Composition: Sunflower oil, white onion, lime juice, coriander, lemon grass and others. Product is a paste- a preparation of herbs and spices for food industry in 0.380kg PET jar.	2103.90.90	NOV129/23	28/Nov/2023	By application of GIRs 1 & 6	
62	Arla Cream Cheese Plain 34%. Ingredient: Skimmed milk (60,06%), cream (38,01%), salt (0,80%), fish gelatin (0,56%), locust bean gum (0,41%), citric acid (0,16%), lactic acid culture (trace), and CO2 (trace).	0406.10.00	NOV130/23	28/Nov/2023	By application of GIRs 1 & 6	

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63	Sinarline - Side Spiral Notebook (A4, 70 sheets), Code SP03851.Dimension: 295x210mm	4820.10.00	NOV135/23	29/Nov/2023	By application of GIRs 1 & 6	
64	Darégal LE+Taste Mélange Tartare (Tartare Blend) 250g, frozen. Composition: Onion, gherkins (salt, spirit, vinegar), capers and flat parsley.	2004.90.00	NOV136/23	29/Nov/2023	By application of GIRs 1 & 6	
65	KABISA Paradise- Pina Colada flavour 4.5% alc/vol in 250ml can. Ingredients: water, sugar, rectified spirit, carbon dioxide, flavorings, citric acid, stabilisers and others.	2208.90.23	NOV137/23	29/Nov/2023	By application of GIRs 1 & 6	
66	Univadine DIF diffusion accelerant (Dyeing Auxiliaries). It is a mixture of benzyl benzoate and tristerylphenol ethoxylates used for the dyeing of textile products.	3809.91.00	NOV138/23	29/Nov/2023	By application of GIRs 1 & 6	
67	Kongdy Blood Sugar Diabetic Plaster -Natural Herbs (7 patches/bag).An adhesive layered patch of textile material with extracts from rehmanniae, rhizoma anemarrhenae, trichosanthinm, arrowroot etc. To regulate blood circulation and improve pancreatic function.	3824.99.99	NOV141/23	30/Nov/2023	By application of GIRs 1, 3(b) & 6	