





## TARIFF RULING OCTOBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Photo
1.	Jute Shopping Bag with cotton handles. Made of 100% natural jute fabric, dimension L 45 x H38 x W 10 cm.	4202.92.19	OCT01/23	02/Oct/2023	By application of GIRs 1& 6	
2.	Organic Pure Heart Pineapple & Mango Energy Water in 250 ml can. Ing: Spring water, grape sugar, lemon juice concentrate, guarana natural and others.	2202.10.99	OCT02/23	02/Oct/2023	By application of GIRs 1& 6	
3.	Organic Pure Heart Carbonated Lime & Mint Energy Drink in 250 ml can. Ing: carbonated spring water, grape sugar, lemon juice concentrate, guarana natural and others.	2202.10.12	OCT03/23	02/Oct/2023	By application of GIRs 1& 6	
4.	IS Sport Isotonic Citrus in 0.5L plastic bottle, a sparkling isotonic drink. Ing: water, sucrose, 3% orange juice from concentrate, 1% lemon juice from concentrate, glucose syrup, carbon dioxide and others.	2202.10.11	OCT04/23	02/Oct/2023	By application of GIRs 1& 6	
5.	YU NO alcohol free spirit in glass bottle. Ing: water, juniper water, yuzu, sichuan pepper, green cardamom and others. The product is a drink aperitif obtained by mixing the ingredients, which is then filtered, pasteurised and bottled.	2202.10.99	OCT07/23	03/Oct/2023	By application of GIRs 1& 6	
6.	Love Condom Water-based lubricant. Ing: Aqua, glycerin, hydroxyethylcellulose, sodium benzoate, potassium sorbate and others. Product has a hydrating and moisturising effect, complementing the natural body moisture and providing comfort during sexual intercourse.	3304.99.90	OCT08/23	03/Oct/2023	By application of GIRs 1& 6	



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7.	Découpes de cuir pour les articles suivants : Article 1 - Matières pour porte-cartes (non assemblées) et Article 2 - Matières pour porte-monnaie (non assemblées)	4202.31.00	OCT12/23	03/Oct/2023	By application of GIRs 1, 2(a) & 6	
8.	Real Energy Drink with guarana and caffeine in 500 ml can of. Ing: carbonated water, sugar, citric acid, trisodium citrate, flavouring and others.	2202.10.12	OCT13/23	03/Oct/2023	By application of GIRs 1& 6	
9.	Star & Key Mauritius Indian Ocean Fresh Cane Rum at 43% abv. Sugarcane juice is filtered, fermented and distilled at 80-90% vol., then blended with water till 65% and finally aged in oak barrels. Aged rum is blended with water till 43% vol., filtered and bottled in 700 ml.	2208.40.90	OCT15/23	03/Oct/2023	By application of GIRs 1& 6	
10.	Labourdonnais Gentleman Brut de Fut (Pure Cane Rum) at 62% abv. in 500 ml bottle. Sugarcane juice is filtered, fermented and distilled at 80-90% vol. The Rum is then aged in oak barrels for 9 years, filtered and bottled at 62% vol. without addition of water.	2208.40.90	OCT21/23	03/Oct/2023	By application of GIRs 1& 6	
11.	Metal drawer sides for different box systems.	9403.99.90	OCT22/23	05/Oct/2023	By application of GIRs 1& 6	
12.	Pietro Coriceli Basilico Basil Extra Virgin Olive Oil in 250 ml glass bottle. Ing: extra virgin olive oil and basil natural aroma. Product is a condiment intended for direct human consumption or for use as an ingredient in preparation of food products.	2103.90.90	OCT23/23	05/Oct/2023	By application of GIRs 1& 6	

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13.	Forever Plant Protein Vitality Shake Mix (390g). Ing: Pea proteins isolate, pumpkin protein powder, flavor (vanilla), maltodextrin and others. The product is a dairy free, vegan and soy free food supplement with sweetener.	2106.90.30	OCT27/23	05/Oct/2023	By application of GIRs 1& 6	
14.	No Apnéa 'Ceinture Anti Ronflement' made of textile material and silicone. It is a positional belt to help patients to no longer sleep on their backs along with other benefits.	6307.90.90	OCT28/23	05/Oct/2023	By application of GIRs 1& 6	
15.	Southern Route Pinot Noir Wine at 13.5% abv. The wine, made of grape, is imported in bulk from South Africa, it is ullaged in tanks, analysed and the free SO2 is corrected, if necessary. Then, it is sterile filtered on non-asbestos filter cartridge and bottled (750 ml).	2204.29.10	OCT29/23	07/Oct/2023	By application of GIRs 1& 6	
16.	Beachcomber Sommelier's Selection Wine of South Africa Pinot Noir-Western Cape (750ml) at 13.5% abv. The wine, made of grape, is imported in bulk from South Africa, it is ullaged in tank, analysed and the free SO2 is corrected, if necessary. It is sterile filtered and bottled.	2204.29.10	OCT30/23	07/Oct/2023	By application of GIRs 1& 6	
17.	Momo + Tape Shade Net (140gsm). The product is dark green in colour; momo filament is mixed with tape of same material composition - 100% new HDPE. Longitude - monofilament wire, latitude is tape filament.	6006.32.00	OCT31/23	09/Oct/2023	By application of GIRs 1& 6	



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18.	Bébé Câlin Lait de Toilette/Baby Lotion (400ml). Ing: aqua, paraffinum liquidum (mineral oil), cetearyl alcohol, glycerin, stearic and others. The product protects and moisturises the upper layer of baby's skin and minimises risk of irritation.	3304.99.90	OCT32/23	09/Oct/2023	By application of GIRs 1& 6	
19.	Mono Mono Shade Net dark/green recycled (105 gsm). Mono + Mono means that the mono filament is mixed with mono filament to produce the net same material composite 100% new HDPE; longitude and latitude are both monofilament.	6006.32.00	OCT34/23	09/Oct/2023	By application of GIRs 1& 6	
20.	Bio tech Protein Bar-Pistachio flavoured (100g). Ing: humectant (maltitols, glycerol) 24g, cocoa coating [sweetener (maltitols), fully hydrogenated vegetable fats (coconut, rapeseed), fat-reduced cocoa powder], fructooligosaccharides and others.	1806.31.10	OCT35/23	09/Oct/2023	By application of GIRs 1& 6	
21.	Bio Tech Zero Bar (50g) - Chocolate Caramel flavoured. Ing: protein blend[whey protein isolate, egg white protein powder and others]35.4g, humectants[glycerol-contains soy, maltitols) 18g, palm fat 13.9g, fructooligosaccharides 12.8g and others.	1806.32.10	OCT36/23	09/Oct/2023	By application of GIRs 1 & 6	
22.	Bio tech Protein Bar-Salted Caramel flavoured (100g). Ing: humectant (maltitols, glycerol) 23g, cocoa coating [sweetener (maltitols), fully hydrogenated vegetable fats (coconut, rapeseed) and others], fructooligosaccharides and others.	1806.31.10	OCT37/23	09/Oct/2023	By application of GIRs 1& 6	
23.	Bio tech Protein Bar-Banana flavoured (100g). Ing: humectant (maltitols, glycerol) 24g, cocoa coating [sweetener (maltitols), fully hydrogenated vegetable fats (coconut, rapeseed) and others], fructooligosaccharides and others.	1806.31.10	OCT38/23	09/Oct/2023	By application of GIRs 1& 6	



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24.	FRP moulded grating-Industrial grade corrosion resistance & fire retardant. Resin type: Isophthalic polyester (IFR-25)	3925.90.99	OCT53/23	10/Oct/2023	By application of GIRs 1& 6	
25.	Matières pour sac(non assemblées): Découpes de veau, découpes de salpa (renfort synderme pour intérieurs), découpes de fibre de verre, découpes de madras, découpes de morceaux d'alligator, découpes de tissu microfibre, divers:bouton col en acier et zips.	4202.21.00	OCT64/23	11/Oct/2023	By application of GIRs 1, 2(a) & 6	
26.	Molasses Bulk Rum at 80-94%vol.Molasses is diluted with water to reduce its density & fermented for 36-72hrs and is then distilled to produce raw alcohol at 80-94%vol. (Molasses alcohol).	2208.40.90	OCT78/23	16/Oct/2023	By application of GIRs 1& 6	
27.	Agricultural bulk rum at 80-94%vol. Sugarcane plants from Saint Aubin are crushed to produce pure sugarcane juice which are fermented for 36-72hrs and then distilled to produce raw rum at 80-94%vol.(column alcohol).	2208.40.90	OCT79/23	16/Oct/2023	By application of GIRs 1& 6	
28.	Perifoam NSI New Textile Auxiliary, anti-foaming agent .It is used in washing, bleaching, dyeing, and printing and in finishing process to prevent foam formation. Product also meant to combat foam formation in waste water. Formulation: 5-10% fatty alcohol C12-15, ethoxylated, 90-95% fatty acid ester and paraffin oils.	3824.99.99	OCT84/23	16/Oct/2023	By application of GIRs 1& 6	



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29.	10 Gauge Yellow Polycotton Coated Green Latex on Palm Gloves, with crinkle finish and model-NM10902. Product is made of 45% polycotton (liner material) and 55% latex (coating material). It is used in gardening and agriculture, logistics and warehousing and others.	4015.19.00	Oct91/23	17/Oct/2023	By application of GIRs 1& 6	
30.	Halls Soothers Cherry Juice Sweets (45g). Ing: glucose syrup, sugar, glucose-fructose syrup, stabilizer (glycerol) and others. The product is made with real fruit juice and is suitable for vegetarians.	1704.90.00	Oct107/23	18/Oct/2023	By application of GIRs 1& 6	
31.	Antiskin Spray. Ing: Hydrocarbons, C10-C13, n-alkanes, isoalkanes and others. It is an anti-skin agent for oxidative drying inks, suitable for conventional inks. It prevents the formation of skins in ink boxes, ink rollers & blankets without altering the ink.	3824.99.99	OCT111/23	19/Oct/2023	By application of GIRs 1& 6	
32.	Bird Cage made of stainless steel on floor (W-203, D-100, H-200cm). Height Inside-187cm, grid spacing-25mm, grid thickness-5mm&weight-55kg. Product has a removable manure grille, it has an additional feeding door for nest box or bath house and a stable castor feet.	7323.99.90	OCT115/23	19/Oct/2023	By application of GIRs 1& 6	
33.	Acrylic Face Plate with epoxy resin for manual amenities dispensers. Product is to be used as a non-refillable dispenser for shower gel.	3925.90.99	OCT122/23	20/Oct/2023	By application of GIRs 1& 6	
34.	Cod Liver Oil Softgels. Each soft gelatin capsule	2106.90.30	OCT123/23	20/Oct/2023	By application of GIRs 1& 6	

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	contains cod liver oil (300mg),excipients (q.s.).Cod liver oil is indicated for prophylaxis or treatment of vitamin deficiencies associated with restricted diets, improper food intake and others.					
35.	Joker Cane Liquor at 33% in 700 ml bottle. Composition (1000lts: Alcohol@96%-344 lts, Demineralised water-656 lts). Alcohol at 96% is added to the demineralised water and is thoroughly mixed. Demineralised water is continuously added till the correct degree is obtained.	2208.40.90	OCT133/23	23/Oct/2023	By application of GIRs 1& 6	
36.	DH36 Auto Hematology analyzer. It is used in clinical laboratories; intended for blood cell counting, 3 part classification of white blood cell and haemoglobin concentration measurement in clinical examinations.	9027.89.10	OCT134/23	23/Oct/2023	By application of GIRs 1& 6	
37.	Ajax Self-Loading Mobile Concrete mixer model Argo 4000 acura with Caterpillar Engine, rearview camera and additive dosing unit. Technical specifications are as follows: Chassis-box type, drum capacity-5.3m3, net vehicle weight-7610 kg.	8705.40.10	OCT135/23	23/Oct/2023	By application of GIRs 1& 6	
38.	Sanitary Pad	9619.00.40	OCT142/23	25/Oct/2023	By application of GIRs 1& 6	

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39.	Alfacalcidol capsule-0.25mcg.Ing: Alfacalcidol B.P 0.25mcg & excipients q.s. It is indicated in all conditions where there is a disturbance of calcium metabolism such as renal osteodystrophy, hyperparathyroidism, neonatal hypocalcaemia, osteomalacia and others	3004.90.00	OCT143/23	25/Oct/2023	By application of GIRs 1& 6	
40.	Jute cooler shopping bag. The bag is made mainly of jute material with an inside insulation.	4202.92.19	OCT160/23	26/Oct/2023	By application of GIRs 1, 2(b), 3(b) & 6	
41.	Mobile kitchen trailer without accessories which will be used in a fixed place and not to be driven on road.	8716.40.10	OCT162/23	27/Oct/2023	By application of GIRs 1& 6	
42.	Floor standing metal locker with references 3L-3B2, and dimensions W900xD450xH1850 mm.	9403.20.99	OCT163/23	27/Oct/2023	By application of GIRs 1& 6	
43.	3 axles 34cm cement bulk semi-trailer. This semi-trailer is specifically used for the transportation of cement coupled with a tractor unit.	8716.40.10	OCT164/23	27/Oct/2023	By application of GIRs 1& 6	
44.	NATARAJ Jumbo wax crayons-14 units	9609.90.00	OCT165/23	27/Oct/2023	By application of GIRs 1& 6	
45.	Saint Aubin Spirits Edition Roasted Pineapple at 35% vol. Pure sugarcane juice is fermented for 48hours and distilled to produce raw rum at 88-94% vol. It is then filtered & UV treated water is added for dilution to 35%vol. Natural aroma and sugar are then added followed by bottling.	2208.40.90	OCT166/23	27/Oct/2023	By application of GIRs 1& 6	



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46.	Wise Monkey Dark Rum at 43% vol. Rum is distilled at 93-94%abv. and blended with DM water to 50% abv. Rum is distilled at 92-94% abc and is mixed with DM water to 30% and 25% abv. All blends are mixed and DM water is added to produce a final blend at 43% abv. And caramel is added.	2208.40.90	OCT168/23	27/Oct/2023	By application of GIRs 1& 6	
47.	NATARAJ 12 oil pastels round.	9609.90.00	OCT169/23	28/Oct/2023	By application of GIRs 1& 6	
48.	The Dodo of Mauritius Labourdonnais 5yrs old rum at 40% vol. Sugarcane juice is filtered fermented and distilled at 80-90% vol. and blended with water till 65% vol. Rum is aged in barrels for 5 years then blended with water till 40% vol., filtered and bottled in 700ml.	2208.40.90	OCT170/23	28/Oct/2023	By application of GIRs 1& 6	
49.	"Tutti Delices Fraise Bonbon Coffret pour femme" containing 1 plastic mug (Item 1)& 1 "Eau de toilette" (Item 2)	Item 1: 3924.10.29 Item 2: 3303.00.00	OCT171/23	28/Oct/2023	Item 1:By application of GIRs 1& 6 Item 2: By application of GIR 1	
50.	Item 1: Gift box made up of carton Item 2:Key Chain-made up of 30% metal & 70% plastic Item 3: Phone ring Holder made up of plastic material; and, Item 4: Phone stand made up of hard plastic with a max height of 30cm and is used on a desk.	Item 1: 4819.10.00 Item 2: 3926.40.90 Item 3: 3926.90.90 Item 4: 3926.90.90	OCT172/23	30/Oct/2023	By application of GIRs 1, 2(b), 3(b)& 6	

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51.	Fanuc 5 Axis machine 'Robodrill α-D21siB5 plus ' is used to manufacture different kind of milling operations on watch dials, like counters/holes to put indexes, machining of different shapes on watch dials.	8459.69.00	OCT173/23	30/Oct/2023	By application of GIRs 1& 6	
52.	Diaper adult. Top sheet: non-woven material; Absorbent layer: Paper, pulp and anti-bacteria polymer; and Back sheet: Polyethylene sheet.	9619.00.20	OCT174/23	30/Oct/2023	By application of GIRs 1& 6	
53.	Eufy Cam S330 (eufyCam 3) add-on camera, model T8160. Designed for use as an outdoor camera with features such as voice assistant compatibility, resolution 4K, Integrated solar panel, spotlight-motion activated, anti-theft, siren, AI recognition and others.	8525.89.00	OCT177/23	30/Oct/2023	By application of GIRs 1& 6	
54.	52266No Spike LC N, temporary cardiac stimulation pacing leads with 2mm plug with protective cap. Cardiac leads for temporary pacing & cardiac potentials recording with flexible distal section and AISI stainless steel electrodes.	9021.50.00	OCT178/23	30/Oct/2023	By application of GIRs 1& 6	
55.	Port Louis premium white rum at 40% abv. Approved Mauritian rum or imported alcohol (both obtained from molasses) is mixed with DM water till 60% abv and kept overnight, add malt spirit and DM water till 40.2% abv and blended in food flavors, filtered and bottled in 700ml.	2208.90.91	OCT179/23	30/Oct/2023	By application of GIRs 1& 6	

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56.	Crosilco CHS 80 concentrated mico amino silicone softener. It is a textile auxiliary used to make fabric smooth and soft, making the fabric elastic.	3809.91.00	OCT180/23	30/Oct/2023	By application of GIRs 1& 6	
57.	Metal Door for flush mounting cabinet nedbox with dimensions H680xW330XD87 mm.	9403.99.10	OCT192/23	31/Oct/2023	By application of GIRs 1& 6	