




## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1	Sumeru Paneer Burger Patty containing Paneer 55%, water, breadcrumbs, dried yeast, spices & condiments etc. Product is frozen, ready to cook.	2106.90.90	SEP05/23	02/Sep/2023	By application of GIRs 1 & 6	
2	AGNI Fiber Reinforced Polymer (FRP) /Glass Reinforced Plastics (GRP) molded & pultruded grating available in several thickness and length/widths. It composed of fiberglass in different forms to be used in floor, wall, construction, structural component etc.	3925.90.99	SEP07/23	04/Sep/2023	By application of GIRs 1 & 6	
3	Pro-soil, 100% natural microbial soil enhancer with microbial species such as bacillus subtilis, Bi bifidum, Bi longum, among others. Use: To help increase nutrient uptake by plants, lower input costs, rehabilitation of dead soil and others.	3002.49.00	SEP08/23	04/Sep/2023	By application of GIRs 1 & 6	
4	Chamarel Rum Extra Rare 15th Anniversary 70cl @ 45% vol. Agricultural rum blended with reverse osmosis water to reach 64-60% abv & matured for 15yrs. Caramel added during aging process. Rum is then blended with reverse osmosis water to reach 45% abv, filtered & bottled.	2208.40.90	SEP12/23	04/Sep/2023	By application of GIRs 1 & 6	
5	Maître Coq breaded chicken fingers in 1kg bag. Ing: salted chicken meat 66% (chicken 32% origin France), water, chicken skin, soy proteins, salt etc. The chicken are breaded, fried, cooled, packed & frozen.	1602.32.90	SEP13/23	04/Sep/2023	By application of GIRs 1 & 6	


## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
6	Maître Coq Crispy chicken wings in 720g bag, salted chicken mid-wings, breaded, cooked and frozen. Ing: Salted chicken upper-wings 77% (76% France origin),water, glucose strip, soy proteins, salt, spices extract, garlic essential oil etc.	1602.32.90	SEP14/23	04/Sep/2023	By application of GIRs 1 & 6	
7	Maître Coq turkey cordon bleu 125g in 0k5 bag, salted turkey meat filled with cooked standard turkey ham & melted cheese, breaded, cooked & frozen. Ing: Salted chicken meat 53% (turkey meat 31% origin France),water, chicken skin, soy proteins, glucose syrup, salt etc.	1602.31.00	SEP15/23	04/Sep/2023	By application of GIRs 1 & 6	
8	Polystyrene Panel of length 290 cm, width 11.9, 12.2 &13cm. Product is a plastic wall panel made of expanded polystyrene with a density around 0.45g/cm3, produced together with hot stamping film. Intended for residential & commercial use as indoor decor.	3925.90.99	SEP17/23	05/Sep/2023	By application of GIRs 1 & 6	
9	Unikey Bio Humic 20. Ing: Potassium oxide 2%, Organic matter 30%, Humic & Fulvic acid 20%, amino acid & vitamins. Product is use to improve soil properties, plant growth & agronomic parameters.	3824.99.99	SEP18/23	05/Sep/2023	By application of GIRs 1 & 6	




## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
10	Coffret en carton chamarel- L225mm* B125mm* H295mm. 2.5mm grayboard covered with 157g C2S dark chocolate paper color 476C inside covered with beige paper color 7506C. White Eva wedge for bottle & crystal cap covered with beige paper on inside. Magnet for closing.	4819.10.00	SEP19/23	05/Sep/2023	By application of GIRs 1 & 6	
11	Tata Tea (Elaichi Chai) teabag-100g. Ing: 90% black tea (Camellia Sinensis) & 10% flavouring.	0902.30.00	SEP20/23	05/Sep/2023	By application of GIRs 1 & 6	
12	Tata Tea chakra Gold Elaichi -250g. Ing: Tea 97.6%, natural flavour, cardamom seeds 1%.	0902.30.00	SEP21/23	05/Sep/2023	By application of GIRs 1 & 6	
13	N JOY Rosé wine in 750ml @ 12% vol. Bulk Rosé Wine of "Pays D'OC" origin obtained from fermentation of grapes, imported from France, ullaged in tanks, SO <sub>2</sub> is corrected if necessary and then filtered on non-asbestos filter sheet & bottled in 750 ml.	2204.29.10	SEP22/23	05/Sep/2023	By application of GIRs 1 & 6	



## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
14	Bébé Câlin Antiseptic healing cream-100g in plastic container. Ing: Aqua, zinc oxide 15%, paraffinum liquidum, petrolatum, hydrogenated microcrystalline cera and others. Product is useful for rash, eczema, bed sores and minor burn as per label.	3304.99.90	SEP23/23	05/Sep/2023	By application of GIRs 1 & 6	
15	Ajinomoto Frozen Chicken Gyoza (Dumpling). Ing: Filling Cabbage 43.3%, Chicken Meat 38.8%, Onion, Chive, Salt, Garlic, soya sauce, flavor enhancers and others.	1902.20.00	SEP24/23	05/Sep/2023	By application of GIRs 1 & 6	
16	Fuel oil (Furnace Heavy Oil). Product is in liquid state, brownish to black color for use as fuel in furnaces as per material safety data sheet.	2710.19.69	SEP25/23	05/Sep/2023	By application of GIRs 1 & 6	
17	Gold of Mauritius Dark Rum 40% abv-500ml. Ing: Light Rum alcohol @ 95% abv, purified water & dark oak wood chip from SA. 95% light rum is mixed with purified water to reach 40% by vol & macerated with dark oak wood chips in 800L tanks then bottled into 500ml.	2208.40.90	SEP33/23	06/Sep/2023	By application of GIRs 1 & 6	
18	Rover Pink Distilled Gin @ 40% vol alc in 700ml. Distilled gin is imported in bulk @ 90% vol & mixed with flavouring preparations, then diluted to 40% vol with demineralised water. Final product is filtered on non-asbestos filter sheet & is of a pale pink color.	2208.50.19	SEP34/23	06/Sep/2023	By application of GIRs 1 & 6	


## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
19	Amaro Averna Siciliano @ 29% vol alc in 70cl. Liqueur obtained from an herbal alcoholic infusion coming from Sicily with the addition of sugar, alcohol & burnt sugar. Components are mixed, filtered (perlite filtration) & bottled once analytical approval obtained.	2208.90.99	SEP36/23	07/Sep/2023	By application of GIRs 1 & 6	
20	Protection kit for car made of plastic material. The kit consists of car seat cover, driving wheel cover, foot rest, gear handle and hand break handle.	3926.90.90	SEP47/23	09/Sep/2023	By application of GIRs 1 & 6	
21	Etabli 6 tiroirs en bois: Tiroirs verrouillables adaptés à nos compositions d'outils et modules. Dimensions: 1500mm(L) x 655mm(P) x 855mm(H)	9403.60.99	SEP45/23	11/Sep/2023	By application of GIRs 1 & 6	
22	FARGO DTC cleaning kit 86177 for printer consisting of 3 items: (i) 4 print-head cleaning swaps; (ii) 10 cleaning cards; and (iii) 3 alcohol cleaning cards. The main function of the kit is the cleaning of the printer through the use of the cleaning cards.	8443.99.00	SEP46/23	11/Sep/2023	By application of GIRs 1, 3(b) & 6	
23	Stérimar Allergic Nose, sea water micro-diffusion 100% natural-50ml. Ing: seawater 31.82ml, monohydrate manganese salt & purified water qsp 100ml. Uses: For hygiene & moisturizing of the nasal mucosa & for a deeper cleansing of nasal cavities.	3307.90.90	SEP56/23	12/Sep/2023	By application of GIRs 1 & 6	




## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
24	Cork Yoga Mat 61*183cm, thickness 0.3cm.	9506.91.00	SEP57/23	12/Sep/2023	By application of GIRs 1 & 6	
25	Val de France Organic Sparkling Juice Beverage with the following flavors: Raspberry, Grenade, Pear, Peach and Apple. Ing: Concentrated organic apple juice 90%, water, CO <sub>2</sub> , conc. organic juice, citric acid with above diff. flavors. Product is non-alcoholic.	2202.99.90	SEP49/23	13/Sep/2023	By application of GIRs 1 & 6	
26	Knitted bag composed of 96% cotton 4% elastane. Product is an SLX Single Jersey full plaited elastane bag used for garment packing	6307.90.90	SEP55/23	13/Sep/2023	By application of GIRs 1 & 6	
27	Expandable Aluminium Tiny House, 2.95mts*8mts*2.5mt/h.	9406.90.00	SEP58/23	15/Sep/2023	By application of GIRs 1 & 6	
28	Flour type - Remilled Durum Wheat Semola	1101.00.00	SEP59/23	15/Sep/2023	By application of GIR 1	
29	Barres de Douche Rimini including a shower bar, tap/mixer and soap holder. The items are made if brass (laiton) material and presented in a set to be used for shower.	8481.80.00	SEP60/23	18/Sep/2023	By application of GIRs 1, 3(b) & 6	

## TARIFF RULING – SEPTEMBER 2023



SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
30	YU GIN 43% alc by vol. Neutral wheat alcohol at 96.4% abv and gin concentrated of Yu Gin (blend distillate of plants & spices at 70% abv) are mixed. Demineralised water is added to adjust abv to 43%. Product is filtered, pasteurized & glass bottled.	2208.50.99	SEP61/23	18/Sep/2023	By application of GIRs 1 & 6	
31	Baby Nasal Aspirator with physiomer made of plastic material. It is used to gently relieve baby runny & stuffy nose and to control amount of mucus aspirated. Product is supplied with protective single-use filters that blocks mucus.	3926.90.90	SEP62/23	18/Sep/2023	By application of GIRs 1 & 6	
32	Large scale rack (étagère de magasin) of metal component -3.030m x 1m x 7m and 4.030x1mx11m.	9403.20.40	SEP67/23	21/Sep/2023	By application of GIRs 1 & 6	
33	Water based lubricant. Ing: Pure water 42%, glycerol 20%, propylene glycol 10% and others. It is commonly used during sexual intercourse to reduce friction & increase comfort.	3304.99.90	SEP70/23	21/Sep/2023	By application of GIRs 1 & 6	
34	Nestlé Clinutren Dessert 2kcal est un complément nutritionnel oral indiqué pour les besoins nutritionnels des patients adultes en cas de dénutrition. Ing: Eau, sirop de glucose, protéine de lait, huile de colza, saccharose etc...	1901.90.90	SEP71/23	21/Sep/2023	By application of GIRs 1 & 6	

## TARIFF RULING – SEPTEMBER 2023


SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
35	Purol powder in plastic container of 100g. Ing: Talc, hydrated silica, paraffinum liquidum, parfum ,allantoin and others. It is used as a pampering powder for the whole body, has a cooling effect, and protects the skin from harmful effects of moisture among others. Also ideal for babies.	3304.91.90	SEP68/23	22/Sep/2023	By application of GIRs 1 & 6	
36	'Ellya Intima' Intimated Hygiene wipes. Each ml contains lactic acid 1.2%, triethanolamine lauryl sulfate, cocamidopropyl betaine and others. It is used daily & protects the intimate area from odors, irritations & discomfort during menstruation.	3401.11.90	SEP69/23	22/Sep/2023	By application of GIRs 1 & 6	
37	Pietro Coricelli I love life blend of sunflower seed oil, grape seed oil, avocado oil in PET bottle of 1 liter. It used for dressing and cooking.	1517.90.10	SEP74/23	22/Sep/2023	By application of GIRs 1 & 6	
38	Galvanised z shaped steel.	7216.61.10	SEP75/23	22/Sep/2023	By application of GIRs 1 & 6	
39	Step guard SPC flooring 1520x184x7.0/0.5mm (5.5mm SPC + 1.5mm IXPE). Raw material 75% limestone and 25% PVC resin.	6810.19.00	SEP76/23	22/Sep/2023	By application of GIRs 1, 2(b), 3(b) & 6.	





## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
40	Présentoir diptyque Pharmacie (en carton). Un présentoir PLV de table en forme de panneau chevalet à deux volets sublimé par des découpes pour un effet 3D. C'est une fabrication sur-mesure, tout en carton rembourré.	4911.10.00	SEP77/23	23/Sep/2023	By application of GIRs 1 & 6	
41	“Coussins en tissus pour plateau de presentation”-525x350mm made of 60% nylon & 40% polyurethane. It is internally stuffed with foam with closed sewn edges. Use: Cushion use to protect jewelries in show trays.	6307.90.90	SEP78/23	25/Sep/2023	By application of GIRs 1 & 6	
42	Concrete spacers- made from cement concrete. Composition: Ordinary Portland cement, blast furnace slag, stone chips & polypropene fibers.	6810.91.00	SEP79/23	25/Sep/2023	By application of GIRs 1 & 6	
43	MEP Crepi Pro: Mortier de ragréage et de dressage des murs intérieurs /extérieurs et des plafonds. Composition chimiques: Ciment Portland gris, sables sélectionnés, hydrofuge de masse, dérivé cellulosique.	3824.50.00	SEP80/23	25/Sep/2023	By application of GIRs 1 & 6	
44	Vacuum Pump. It is a vacuum penis pump also known as a vacuum reception device or vacuum constriction device-a medical device primarily used to treat erectile dysfunction by helping men achieve & maintain an erection.	8414.10.00	SEP81/23	25/Sep/2023	By application of GIRs 1 & 6	

## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
45	Amarula cream with Marula Spirit Ethiopian Coffee Liqueur @15.5 vol alc. Dry powders is added with Marula distillate in blending tank to reach 15.5% abv. Flavourants, colourants & cream concentrate are added & pH adjusted. Product is filtered & bottled in 700ml.	2208.70.19	SEP82/23	25/Sep/2023	By application of GIRs 1 & 6	
46	Triangle multi-purpose 4-tiers rack with ref 314-4 of dimension 385mm (L) x 266mm (W) x 744mm (H) made of 100% PP material.	9403.70.99	SEP87/23	26/Sep/2023	By application of GIRs 1 & 6	
47	Mobilier Fruits et Legumes -2 Ilots 2 niveaux ensemble d'accessoires 168 paniers. Dimensions de mobiliers: 6.16m longueur et 2.75m largeurs. "Accessories like baskets etc. to be classified separately".	9403.20.40	SEP89/23	27/Sep/2023	By application of GIRs 1 & 6	
48	Rum sample produced at Omnicane Ethanol Production Ltd. The rum is produced from fermentation of molasses & distilled at less than 96% of alcohol by volume (lower of the first distillation column) & sent to storage. The concentration is at around 75-85% v/v.	2208.40.90	SEP90/23	27/Sep/2023	By application of GIRs 1 & 6	
49	Insulation plastic air bubble roll, swimming pool bubble cover plastic fabric solar. Landy summer bubble covers prevent evaporation & maintain the water temperature at night.	3921.90.00	SEP91/23	27/Sep/2023	By application of GIRs 1 & 6	

## TARIFF RULING – SEPTEMBER 2023

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
50	Sudocrem Antiseptic Healing cream. Active Ing: Zinc oxide 15.29%, Benzyl Alcohol 0.39%, Benzyl benzoate 1.02 and others. Used for nappy rash, eczema, surface wounds, sunburn, acne, bed sores, minor burns & chilblains.	3304.99.90	SEP92/23	29/Sep/2023	By application of GIRs 1 & 6	
51	Dog vacuum & grooming kit model LM2.It includes de-shedding brush, grooming brush, 1 electric clipper, pet nail grinder, cleaning brush, pet paw trimmer, storage tray, hose & 6 guide guards corded electric. Product is a set used for grooming and vacuuming pet hairs.	8508.11.00	SEP93/23	29/Sep/2023	By application of GIRs 1, 3(b) & 6	
52	MEP PRIMER 3C Mortier Colle Primaire D'Accroche. Composition: Grey Portland cement, graded sand, specific additive & resins. Use: Mortier-colle primaire d'accroche à la fixation de mortier de crépissage.	3824.50.00	SEP94/23	29/Sep/2023	By application of GIRs 1 & 6	
53	Coussins en tissus pour plateaux de presentation.	6307.90.90	SEP99/23	29/Sep/2023	By application of GIRs 1 & 6	
54	Satva:support mind capacity-250g. Product is a food supplement: Each 10g contains kharjuri (Phoenix sylvestris) 1.5g, Kushamand (benincasa hispida) 2g, Shatavari (Asparagus recemosa) 0.2g, brahmi (Bacopa monnieri) 0.2g and others.	2106.90.30	SEP98/23	30/Sep/2023	By application of GIRs 1 & 6	