



MAURITIUS REVENUE AUTHORITY  
CUSTOMS DEPARTMENT

TARIFF UNIT

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Ref: CG 02.10 (February)

**Item: Terry toweling and similar terry fabrics of cottons in rolls**

**Description of goods:**

Terry toweling and similar woven terry fabrics of cotton in rolls.

The fabric edges are rolled and hemmed and each roll comprises of "dividing lines" at regular intervals.

**Classification issue:**

HS Codes under consideration 5802.11 and 6302.91.

According to Note 7 (item (c)) to Section XI of the Harmonised Commodity Description and Coding System "made up" articles include articles

*" (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means; "*

The edges of the fabrics described above are rolled and hemmed and are *not* prevented from unraveling by whipping or by other simple means.

In the light of the above, the fabrics at issue are considered as made up and are therefore classifiable in HS Code 6302.60 as "toilet linen, of terry toweling or similar terry fabrics, of cotton", by application of GIRs 1 and 6.

**Classification:**

Heading 63.02 (Subheading 6302.60)

**Rationale:**

*Application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.*