
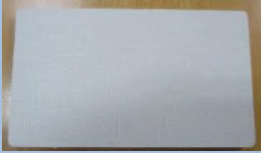






## TARIFF RULING AUGUST 2024

RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1.	Prefabricated building, used for kitchen and working building for staffs, imported unassembled. Product is made of aluminium.	9406.90.00	AUG01/24	01/08/2024	By application of GIRs 1, 2(a) & 6	
2.	Falcate Table Ref: MAM2160. Product is used in operating rooms, enabling the use of surgical sets and equipment in a suitable and sterile manner, accommodating different surgical techniques. It is manufactured from 304 grade stainless steel.	9402.90.90	AUG03/24	01/08/2024	By application of GIRs 1 & 6	
3.	PU Panels for coldroom. Products are materials used to assemble fabricated coldrooms like modular flower coldroom, modular holding coldroom and others.	3925.90.99	AUG02/24	02/08/2024	By application of GIRs 1 & 6	
4.	Kroma Suction and Heating Board for ironing made of steel. Product is a suction, heating and blowing board, of dimension 120 X 45 cm. Product is used for professional and semi-professional ironing.	7323.99.90	AUG04/24	02/08/2024	By application of GIRs 1, 3(b) & 6	
5.	Inverter STP60-10 Sunny Tripower 60, 60kW. Product is part of an innovative global system solution for commercial and industrial PV systems, of superior PV system availability with 60-kW units, SMA Inverter Manager as central control unit.	8504.40.10	AUG05/24	02/08/2024	By application of GIRs 1 & 6	
6.	Wave shape grill of dimension 160 X 13 X 300 mm. Materials: PVC-70-80%, other additives-20-30%. Product was plasticised and extruded in the first instance, then, an outer layer of PVC was glued to the board.	3925.90.99	AUG06/24	05/08/2024	By application of GIRs 1 & 6	

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7.	Wall panel consisting of 70-85% PVC and 5-10% plasticizer and additives 5-10%- Ref S6025. The product has been laminated with textile, that is, the outer decorative film has been glued to wall panel.	3925.90.99	AUG07/24	05/08/2024	By application of GIRs 1, 3(b) & 6	
8.	Zinoral, Ketoconazole Shampoo, 100ml. It is composed of Ketoconazole (2%), an anti-fungal agent. Product is used for treatment of dandruff, itchy scalp, seborrheic dermatitis and others.	3305.10.00	AUG08/24	05/08/2024	By application of GIRs 1,3(b) & 6	
9.	Dispa WS Powder - product is a high performance dispersing agent, especially suitable for high dispersion stability dyeing of polyester in HTHP machines. It is anionic and composed of sulphonated naphthalene formaldehyde <=90%.	3402.39.00	AUG13/24	06/08/2024	By application of GIRs 1 & 6	
10.	SMA Inverter Manager/SMA Digital I/O Box/LCS Tool. Product is used for monitoring and controlling up to 42 SMA inverters of the type STP 60-10 and STP 60-US-10 in decentralized PV systems and large-scale PV power plants with up to 2.5MW power.	8537.20.00	AUG14/24	06/08/2024	By application of GIRs 1 & 6	
11.	Forever Aloeturm, with tumeric extract and zinc 10 hydrogel, chewable lozenges - Food supplement with sweeteners, in net weight of 14.2g. Ingredients: Humectant (glycerin), gelatin, turmeric root extract, water, emulsifiers, aloe vera and others.	2106.90.30	AUG17/24	07/08/2024	By application of GIRs 1 & 6	

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12.	Frizzanté Perlé Grapefruit Rosé, 750ml, 8.5% abv., Fruit wine. Ingredients: Grapefruit juice, cane sugar and flavour. It is obtained from blend of fermented fruit juice, sugar and flavoured with grapefruit. After a period of maturation, it is filtered and bottled.	2206.00.12	AUG18/24	07/08/2024	By application of GIRs 1 & 6	
13.	Frizzanté Perlé Lime Fruit Bubbly, 750ml, 8.5% abv., Fruit wine. Ingredients: Lime Juice, cane sugar and flavour. It is obtained from blend of fermented fruit juice, sugar and flavoured with lime. After a period of maturation, it is filtered and bottled.	2206.00.12	AUG19/24	07/08/2024	By application of GIRs 1 & 6	
14.	Enterogermina, in vial of 5ml. It is composed of spores of polyantibiotic-resistant Bacillus Clausii 2 billion (Strains SIN, O/C, T, N/R), pure water. Product is used for prevention and treatment of intestinal disorders.	3002.49.00	AUG25/24	08/08/2024	By application of GIRs 1 & 6	
15.	Fino Con Ecox. Product is an acid buffer for disperse dyeing of polyester and its blends consisting of 50% acetic acid glacial and dihydrogen oxide (H2O).	2915.21.00	AUG26/24	08/08/2024	By application of GIRs 1 & 6	
16.	Protectus Air, Nebulizer Digital Stainless Steel. Product inhibits, cleans and defends against surface and airborne moulds. It is used as a bactericidal, yeasticidal, virucidal and others.	8479.89.90	AUG29/24	08/08/2024	By application of GIRs 1 & 6	
17.	Campo Original, Cereals for champions, 250g. Ingredients: wheat, corn, glucose, malt extract, sucrose and others.	1904.90.10	AUG30/24	08/08/2024	By application of GIRs 1 & 6	




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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
18.	Knitted Ladies T-shirt long sleeve, made of 76% recycled polyester, 10% polyester and 14% elastane.	6109.90.00	AUG31/24	09/08/2024	By application of GIRs 1 & 6	
19.	Knitted Ladies Polo shirt short sleeve, made of 76% recycled polyester, 10% polyester and 14% elastane.	6106.20.00	AUG32/24	09/08/2024	By application of GIRs 1 & 6	
20.	Knitted Men quilted pullover, made of 94% polyester and 6% lyocell.	6110.30.00	AUG33/24	09/08/2024	By application of GIRs 1 & 6	
21.	Man Made Fabric: Girls' knitted Hoody shirt long sleeve (1/4 zip opening front opening) made of 76% recycled polyester, 10% polyester and 14% elastane.	6106.20.00	AUG34/24	09/08/2024	By application of GIRs 1 & 6	
22.	Man Made Fabric: Girls' knitted T-Shirt long sleeves, made up of 76% recycled polyester, 10% polyester and 14% elastane.	6109.90.00	AUG35/24	09/08/2024	By application of GIRs 1 & 6	
23.	Man Made Fabric: Girls' knitted Polo Shirt short sleeves, made up of 76% recycled polyester, 10% polyester and 14% elastane.	6106.20.00	AUG36/24	09/08/2024	By application of GIRs 1 & 6	
24.	Knitted Ladies Hoody shirt long sleeve (1/4 zip opening front opening) made of 76% recycled polyester, 10% polyester and 14% elastane.	6106.20.00	AUG37/24	09/08/2024	By application of GIRs 1 & 6	
25.	Man Made knitted Men's Hoody shirt long/short sleeve (1/4 zip opening front opening) made of 76% recycled polyester, 10% polyester and 14% elastane.	6105.20.00	AUG38/24	09/08/2024	By application of GIRs 1 & 6	
26.	Man Made knitted men's - Polo shirt long/short sleeve made of 76% recycled polyester, 10% polyester and 14% elastane.	6105.20.00	AUG39/24	09/08/2024	By application of GIRs 1 & 6	


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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
27.	Knitted ladies Hoody dress, long/short sleeves (1/4 zip opening front opening) made of 76% recycled polyester, 10% polyester and 14% elastane.	6104.43.00	AUG40/24	09/08/2024	By application of GIRs 1 & 6	
28.	Men t-shirt long/short sleeve- 76% recycled polyester, 10% polyester and 14% elastane.	6109.90.00	AUG41/24	09/08/2024	By application of GIRs 1 & 6	
29.	Galvanised fence panel- hot dipped galvanised and pvc coated with mesh opening of 50mm X 190mm, mesh size of 5mm and welded at intersection.	7314.20.00	AUG42/24	09/08/2024	By application of GIRs 1 & 6	
30.	Man-made Boys knitted polo shirt with short sleeve, made of 76% recycled polyester, 10% polyester and 14% elastane.	6105.20.00	AUG44/24	09/08/2024	By application of GIRs 1 & 6	
31.	Man-made Boys knitted hoodie shirt with long sleeve and ¼ zip front opening, made of 76% recycled polyester, 10% polyester and 14% elastane.	6105.20.00	AUG45/24	09/08/2024	By application of GIRs 1 & 6	
32.	Man-made Ladies knitted cardigan with long sleeve and front opening, made of 75% recycled polyester, 19% lyocell and 6% spandex.	6110.30.00	AUG46/24	09/08/2024	By application of GIRs 1 & 6	
33.	Man-made Boys knitted t-shirt with long sleeve, made of 76% recycled polyester, 10% polyester and 14% elastane.	6109.90.00	AUG47/24	09/08/2024	By application of GIRs 1 & 6	
34.	Frizzanté Perlé Lime Fruit Bubbly, 750ml, 8.0% abv. Ingredients: Lime Juice, cane sugar and flavour. It is obtained from a blend of fermented fruit juice, sugar and flavoured with lime. After a period of maturation, it is filtered and bottled.	2206.00.12	AUG49/24	12/08/2024	By application of GIRs 1 & 6	

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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
35	Eletree, Arabic and English E-book consisting of the Ebook and a Mark pen. Its features include alphabet/word key, switch on/off, volume adjustment and others.	8543.70.00	AUG50/24	12/08/2024	By application of GIRs 1, 2(b), 3(b) & 6	
36.	Frizzanté Perlé Grapefruit Rosé, 750ml, 8% abv. Ingredients: Grapefruit Juice, cane sugar and flavour. It is obtained from a blend of fermented fruit juice, sugar and flavoured with grapefruit. After a period of maturation, it is filtered and bottled.	2206.00.12	AUG62/24	16/08/2024	By application of GIRs 1 & 6	
37.	Campo Chocolat, Céréales pour les champions, 250g. Ingredients: whole wheat flour, sugar, malt extract, cocoa powder, vitamins and minerals. It is used in nutritional cereal drinks, bakery and others.	1806.90.91	AUG74/24	20/08/2024	By application of GIRs 1 & 6	
38.	Chaizup Karak Tea, Instant Premix 2 in 1 Cardamom flavour, 10 sachets. Ingredients: Dairy Whitener, teas extract and cardamom extracts. Only water is to be added to the content of the sachet.	2101.20.00	AUG76/24	21/08/2024	By application of GIRs 1 & 6	

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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
39.	Chaizup Instant Premix Karak Tea, Masala flavour, 10 sachets of 20 gm each. Ingredients: Milk powder, sugar, tea extract, cardamom extracts and others. Only water is to be added to the content of the sachet.	2101.20.00	AUG77/24	21/08/2024	By application of GIRs 1 & 6	
40.	Jalosome Soothing gel-effective for chemo and radiotherapy skin lesions. It is used in the treatment of skin lesions, radiodermatitis, dermatitis and others.	3004.90.00	AUG78/24	21/08/2024	By application of GIRs 1 & 6	
41.	African Tree briquettes - 100% Bois Dur Namibien in packaging of 4 kg, made from charcoal.	4402.90.00	AUG79/24	22/08/2024	By application of GIRs 1 & 6	
42.	3 face rail carpet system Length: 5050, Height: 2550 and Dimension: 1000 mm, with led lights on both side, made of metal and presented unassembled. Product is to be placed on the floor and is used to display cards of dimension 160 cm x 240 max.	9403.20.40	AUG81/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
43.	Large scale market shelves - single racks of Length: 17 m x Height: 2400 mm and depth: 500 mm. The racks are of metal and shipped in unassembled form for permanent installation.	9403.20.40	AUG82/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
44.	Metal Single rack of length: 3 m x height: 2400 mm x depth: 500 mm. Product is of metal and was shipped unassembled.	9403.20.40	AUG83/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
45.	Metal Single Rack (Length: 2 m, Height: 2400mm, Depth: 500 mm), imported unassembled for permanent installation.	9403.20.40	AUG84/24	22/08/2024	By application of GIRs 1, 2(a) & 6	

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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
46.	Double Metal Rack (Length: 3 m, Height: 2400mm, Depth: 1000 mm), made of metal and shipped unassembled for permanent installation.	9403.20.40	AUG85/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
47.	Double Rack (Length: 3 m, Height: 2400mm, Depth: 500 mm), made of metal. The length dimension is 1 m and it will be assembled together to make rack of 3 m.	9403.20.40	AUG86/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
48.	Metal Light Shelves of 13 M 2900 H, one side light shelves unit, comprising of 156 shelves, imported unassembled.	9403.20.40	AUG87/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
49.	5 metres, two sides light shelves unit with 60 shelves on each face, made of metal and shipped in unassembled form.	9403.20.40	AUG88/24	22/08/2024	By application of GIRs 1, 2(a) & 6	
50.	Braun, Oral, B Pro Battery Powered Toothbrush (model: DB5.010.1). It utilizes a 2D rotating and oscillating brushing technique.	8509.80.10	AUG90/24	23/08/2024	By application of GIRs 1 & 6	
51.	Pascual Vive Soy Oat High Calcium, 1L. Ingredients: Water, Oatmeal (14%), Tricalcium phosphate, stabilizer and others.	2202.99.40	AUG91/24	23/08/2024	By application of GIRs 1 & 6	
52.	Pascual Vive Soy High Calcium, 250ml. Ingredients: Water, Soybeans (13%), Fructose, Tricalcium phosphate, stabilizer and others.	2202.99.10	AUG92/24	23/08/2024	By application of GIRs 1 & 6	
53.	Pascual Vive Soy, Soy Vanilla Flavour, 1L. Ingredients: Water, Soybeans (11%), Sugar, Tricalcium phosphate, stabilizer and others.	2202.99.10	AUG93/24	23/08/2024	By application of GIRs 1 & 6	



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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
54.	Jalosome - Hydrating Cream, soothing cream for fragile skin, 100ml. Ingredients: Aloe Barbadosensis leaf extract, Olea Europaea fruit extract and others. Product helps to restore and maintain integrity of skin exposed to radiotherapy, chemical peels.	3304.99.90	AUG94/24	23/08/2024	By application of GIRs 1 & 6	
55.	Pascual Vive Soy, Almond Drink, 1L. Ingredients: Water, almond (2%), stabilisers (gellan gum and locust bean gum), Tricalcium phosphate, and others.	2202.99.30	AUG95/24	23/08/2024	By application of GIRs 1 & 6	
56.	Island Kiss Peach Oxenham - Island Wine 8% abv., 750ml. Ingredients: Water, Alcohol and others. It is obtained from fermentation of sugar syrup and yeast is added, it is then stabilized, clarified and natural peach flavor is added. Finally product is slightly carbonated.	2206.00.72	AUG96/24	26/08/2024	By application of GIRs 1 & 6	
57.	Island Kiss Litchi, 8% abv., 750ml. Ingredients: Water, Alcohol (generated during process) and others. It is obtained from fermentation of sugar syrup and yeast is added, it is then stabilized, clarified and natural litchi flavor is added. Finally product is slightly carbonated.	2206.00.72	AUG97/24	26/08/2024	By application of GIRs 1 & 6	
58.	Jalosome Oral Barrier. Ingredients: Hyaluronic acid, Panthenol, Aloe Vera gel, Althaea Pythocoplex. Product is a medical device indicated for management of painful symptoms of oropharyngeal mucositis. It is used on apthas, ulcers and others.	3004.90.00	AUG98/24	26/08/2024	By application of GIRs 1 & 6	

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59.	Men denim woven pant made of 72% viscose, 27% polyester and 1% elastane.	6203.49.00	AUG99/24	13/09/2024	By application of GIRs 1, 2(b), 3(b) & 6	
60.	Abro Epoxy Steel Syringe, 25 ml. Package consists of syringe and 2 mixtures (resin and hardener).	3506.10.00	AUG102/24	26/08/2024	By application of GIRs 1 & 6	
61.	Abro Epoxy Crystal Clear EP-300-M Super Strong Waterproof, 25ml. Package consists of syringes and 2 mixtures (resin and hardener).	3506.10.00	AUG103/24	26/08/2024	By application of GIRs 1 & 6	
62.	Dango Banana flavoured milk, iron and zinc 190ml + Vitamin A, D, B6. Ingredients: Recombined sterilized natural cow's milk half-skimmed, skimmed milk powder, sugar, natural stabilizer and others.	2202.99.70	AUG104/24	27/08/2024	By application of GIRs 1 & 6	
63.	Abro Bug and TAR Remover presented in aerosol 340g. It penetrates and dissolves bug and tar residue, road film and tree sap. It is composed of Distillates (petroleum), hydrotreated light, liquefied petroleum gas and others.	3402.50.90	AUG105/24	27/08/2024	By application of GIRs 1 & 6	
64.	Abro Metal Polish Paste. Package consists of polish paste (5oz.) composed of morpholine and other proprietary ingredients and a sponge applicator.	3405.90.00	AUG106/24	27/08/2024	By application of GIRs 1, 3(b) & 6	
65.	Island Kiss Apple Island Wine, 8% abv., 750ml. Ingredients: Water, Alcohol (generated during process) and others. It is obtained from fermentation of sugar syrup and yeast is added, it is stabilized. Clarified and natural apple flavor is added. Finally product is slightly carbonated.	2206.00.72	AUG107/24	27/08/2024	By application of GIRs 1 & 6	

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RN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
66.	Old Fox's Barrel aged beer at 7%abv., 750 ml. Ingredients: barley malt, hops, yeast, water, coriander, bitter orange peel. It is manufactured from fermentation of malt with hops. The ferment is then clarified, filtered, bottled and pasteurized.	2203.00.19	AUG108/24	27/08/2024	By application of GIRs 1 & 6	
67.	Raykat Development- Biostimulant spécifique pour le développement végétatif engrais spécial NPK avec acides amines et micro élément, 1,14kg. Il est composé de Pentoxyde de phosphore, oxyde de potassium entre autres.	3105.20.00	AUG109/24	27/08/2024	By application of GIRs 1 & 6	
68.	Le Petit Béret 0.0 Bière - sans alcool, 33 cl. Il est composé d'eau gazifiée, concentré de mout (malt d'orge, eau, houblon, acidifiant: acide lactique), extrait de malt d'orge, arôme naturel.	2202.91.90	AUG110/24	27/08/2024	By application of GIRs 1 & 6	
69.	Atlantica Raykat Ripening, maturité et grossissement des fruits, 1,19kg. C'est composé d'azote total, oxyde de potassium, fer chélaté entre autres.	3824.99.50	AUG111/24	27/08/2024	By application of GIRs 1 & 6	
70.	John Ross - the Pioneer Virgin distilled botanicals using the finest South African honeybush - 0% alcohol. Ingredients: Spring water, Juniper, Coriander and others. Natural ingredients and botanicals are distilled with mountain spring water to form the product.	2202.99.90	AUG112/24	27/08/2024	By application of GIRs 1 & 6	

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71.	John Ross 0% alcohol - The Mary Virgin Distilled botanicals made with rose geranium and fynbos. Ingredients: Naturally distilled essence of Juniper, Coriander and others. Natural ingredients and botanicals are distilled with mountain spring water to form the product.	2202.99.90	AUG113/24	27/08/2024	By application of GIRs 1 & 6	
72.	John Ross 0% alcohol, The Herbarium Virgin Distilled Botanicals. Ingredients: Naturally distilled essence of Juniper, Coriander and others. Natural ingredients and botanicals are distilled with mountain spring water to form the product.	2202.99.90	AUG114/24	27/08/2024	By application of GIRs 1 & 6	
73.	Ayapana Leaves - Ayapana Triplinervis. Product is used to fight digestive problems like nausea, vomiting, heartburn and others.	1211.90.90	AUG116/24	29/08/2024	By application of GIRs 1 & 6	
74.	Lim Kee, Frozen Chicken Siew Mai, 240g. It consists of semi steamed chicken dumplings composed of chicken, turnip, wheat flour, sugar, fish paste and others.	1902.20.00	AUG117/24	29/08/2024	By application of GIRs 1,2(b) & 6	
75.	Lim Kee, Mushroom Chicken Bun, 280g, composed of wheat flour, chicken, water, sugar, carrot, sesame oil and others.	1902.20.00	AUG118/24	29/08/2024	By application of GIRs 1,2(b) & 6	
76.	Lim Kee, BBQ Chicken Bun, 280g, composed of wheat flour, chicken, water, sugar, multi-purpose fat, oyster sauce and others.	1902.20.00	AUG119/24	29/08/2024	By application of GIRs 1,2(b) & 6	
77.	Dried Moringa Leaves. Product is rich in Vitamins A, C and E, proteins, minerals and antioxidants.	1211.90.90	AUG120/24	29/08/2024	By application of GIRs 1 & 6	

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78.	Dried White Sage. Its benefit includes alleviating sore throat and reducing mucus secretion of the sinuses, throat and lungs amongst others.	1211.90.90	AUG121/24	29/08/2024	By application of GIRs 1 & 6	
79.	Ode Natural Aperitif Ruby Wood - Fruity, bold and bitter at 18.5% abv., 500ml.The essence is created from selected botanicals, wine and neutral alcohol through a maceration process. Finally, the essence is blended with Riesling white wine and it is then bottled.	2208.90.99	AUG126/24	30/08/2024	By application of GIRs 1 & 6	
80.	Ode Natural Aperitif - Bright Lemon Aperitif at 18.5%abv, 500 ml. An essence is created from selected botanicals, wine and neutral alcohol through a maceration process. Finally, the essence is blended with Riesling white wine and it is then bottled.	2208.90.99	AUG129/24	30/08/2024	By application of GIRs 1 & 6	
81.	Tea Tree daily cleaning foaming face wash for clean, healthy skin, 200ml. Ingredients: water, sodium laureth sulphate, sodium lauryl sulphate and others.	3401.30.00	AUG130/24	31/08/2024	By application of GIRs 1 & 6	