

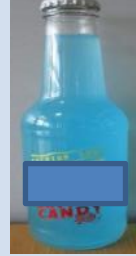





## TARIFF RULING DECEMBER 2024

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
1	Cerera, Corn Flakes, 250g. It is a sugar free breakfast cereal consisting of corn grits (96%), barley malt extract, salt, and emulsifier-E471. It contains gluten.	1904.10.90	DEC23/24	02/12/2024	BY APPLICATION OF GIRS 1 & 6.	
2	Applied Nutrition - Critical Oats protein porridge, chocolate flavour, in packaging of 600g. Ings: wholegrain oats flakes, whey protein concentrate (milk) 30%, ISO-XP whey protein isolate, cocoa powder and others. Product is an on the go breakfast/balance snack.	1904.90.10	DEC07/24	03/12/2024	BY APPLICATION OF GIRS 1 & 6.	
3	Additive HDP, auxiliary/finishing agent for textile industry. It is a softener, lubricant and it improves sewability for all types of fibres.	3809.91.00	DEC08/24	03/12/2024	BY APPLICATION OF GIRS 1 & 6.	
4	Premium Soda Zee Skitts Candy, 275ml in glass bottle. Ings: Carbonated water, natural identical flavour substance and emulsion, sugar, acidity regulator and others.	2202.10.19	DEC12/24	03/12/2024	BY APPLICATION OF GIRS 1 & 6.	
5	Tequila Silver San José, 35% ABV, 70cl bottle. Ings: 70% Blue agave and 30% cane sugar.	2208.90.39	DEC16/24	04/12/2024	BY APPLICATION OF GIRS 1 & 6.	



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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
6	Sunquick Ice Tea Peach. It is a soft drink concentrate to be diluted before consumption, in 70cl bottle. Ings: Sugar, water, citric acid, natural flavouring (peach) and others.	2106.90.70	DEC19/24	04/12/2024	BY APPLICATION OF GIRS 1 & 6.	
7	The Indulgent Bathing Co - Serene moments relaxing night's sleep set consisting of: i) Hand and Body lotion (100ml)	3304.99.90	DEC20/24	04/12/2024	BY APPLICATION OF GIRS 1, 3(b) & 6.	
	ii) Shower Cream (100ml)	3401.30.00				
	iii) Bath cream (100ml)	3307.30.00				
	iv) Silk sleep mask	6307.90.90				
8	Starry Nights Foam Bath with six bottles of bubble baths of three different scents (Lavender and Lime flower bath foam, Ylang Ylang bath foam and Patchouli and Jasmine and Neroli bath foam), designed to cleanse and nourish skin, 50ml each.	3307.30.00	DEC21/24	04/12/2024	BY APPLICATION OF GIRS 1, 3(b) & 6.	
9	Golden Boudoir Luxury Travel set, scented with luxury salted caramel fragrance consisting of: i)Body Lotion(50ml) - massaged onto skin.	3304.99.90	DEC22/24	04/12/2024	BY APPLICATION OF GIRS 1, 3(b) & 6.	
	ii) Body Wash (150ml) - massaged onto skin and rinsed afterwards.	3401.30.00				
	iii)Shower Puff	3926.90.99				



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10	Cerera Corn Flakes Breakfast cereals, strawberry flavour, 250g. Ings: Corn grits (73%), sugar (22%), glucose-fructose syrup, barley malt extract and others.	1904.10.10	DEC24/24	04/12/2024	BY APPLICATION OF GIRS 1 & 6.	
11	Serene Moments Essential Travel Set perfectly fragranced with Bergamot, Lime and Patchouli; consisting of 1 Hand cream (30ml) and 1 lip balm (20g).	3304.99.90	DEC27/24	04/12/2024	BY APPLICATION OF GIRS 1, 3(b) & 6.	
12	Calcium and Colecalciferol chewable tablets BP. Product is a fixed combination of calcium and vitamin D.	2106.90.30	DEC26/24	05/12/2024	BY APPLICATION OF GIRS 1 & 6.	
13	Lava stone tiles (Dimensions: L-60 x W-30 x T 1.2 cm). Product is derived from natural lava stone and is porous with a flat surface and honed finish.	6802.99.00	DEC28/24	05/12/2024	BY APPLICATION OF GIRS 1 & 6.	
14	Friss Menstrual Pants (Women sanitary pants) composed of soft fabrics, elastic ribbon, sap, fluf pulp, leak-proof and breathable bottom film, individual wrapping film.	9619.00.40	DEC34/24	06/12/2024	BY APPLICATION OF GIRS 1 & 6.	

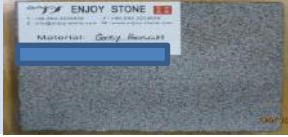


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
15	Natural Basalt Slab T3 1800 x 600 x 200mm. Extracted basalt rock is cut into manageable slabs and shaped using techniques such as honing, polishing, and sandblasting. It can be used for flooring, cladding or countertops and others.	6802.99.00	DEC35/24	06/12/2024	BY APPLICATION OF GIRS 1 & 6.	
16	Distillerie de Labourdonnais, 5 years old Rum, Mauritius Ex-Cognac, 42% ABV, in 700 ml bottle. Sugarcane juice is filtered, fermented, and distilled, then blended with water and aged in oak barrels. It is diluted with water to reach 42%, filtered, and bottled.	2208.40.90	DEC36/24	06/12/2024	BY APPLICATION OF GIRS 1 & 6.	
17	Street hanging belt strings lighting fixtures, of 100m and 50 m cables. It is decorative lighting designed to be hung across streets, bridges, restaurants, etc.	9405.49.90	DEC40/24	11/12/2024	BY APPLICATION OF GIRS 1 & 6.	
18	Premium Soda Zee Mixed Melons Zero Sugar, in glass bottle of 275 ml. It is a low calorie carbonated drink composed of carbonated water, citric acid, natural identical flavour and others.	2202.10.19	DEC41/24	11/12/2024	BY APPLICATION OF GIRS 1 & 6.	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
19	Soy Master Soy Milk, in 320 ml plastic bottle. It is composed of extracts of soybeans, water, sugar, salt and sucralose.	2202.99.10	DEC42/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
20	JusMaster Lychee Drink, in 320 ml plastic bottle. Ings: water, lychee concentrate, preservative, sucralose.	2202.10.91	DEC43/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
21	Beachcomber Sommelier's selection wine of South Africa Merlot - W.O Stellenbosch @13.5% ABV, in 750 ml, imported in bulk for bottling purposes. It is composed of red grapes and yeast.	2204.29.19	DEC44/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
22	Beachcomber Sommelier's Selection Chardonnay Wine (imported in bulk) @ 13.5% ABV. It consists of white grapes and yeast. Grapes are destemmed and crushed, pressed, fermented, matured, filtered and bottled.	2204.29.19	DEC45/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
23	Beachcomber Sommelier's Selection Sauvignon Wine, 750 ml @13.5% ABV, imported in bulk for bottling purposes. It is composed of red grapes and yeast. Grapes are destemmed and crushed, soaked, fermented and matured and later filtered.	2204.29.19	DEC46/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
24	Natural Japanese stepping stone D400-500mm, composed of plagioclase, pyroxene, vitreous, olivine.	6801.00.00	DEC47/24	12/12/2024	BY APPLICATION OF GIR 1.	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
25	Natural Basalt Tiles of 30 x 60 x 2 cm, made of plagioclase, pyroxene, vitreous, olivine.	6802.99.00	DEC48/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
26	Cerera Breakfast Cereals Corn Flakes Frosted, 250g. It is composed of corn grits (75%), sugar(23%),barley malt extract, salt, emulsifier E471.The product is subjected to a heating and cooling process as part of its production.	1904.10.10	DEC49/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
27	Seeva brand spirit, in 50 cl bottle @ 40% ABV in following aromas; Coco, Vanilla, Coffee and Spice. Sugar cane is fermented for 48 hours, distilled into raw rum, filtered, and diluted to 40% ABV. Natural aroma and refined sugar are added before bottling.	2208.40.40	DEC59/24	12/12/2024	BY APPLICATION OF GIRS 1 & 6.	
28	Beachcomber Sommelier's Selection Chenin Blanc Wine (imported in bulk) @ 13.5%ABV. It consists of white grapes and yeast. Grapes are destemmed and crushed, pressed, fermented, matured, filtered and bottled.	2204.29.19	DEC50/24	13/12/2024	BY APPLICATION OF GIRS 1 & 6.	
29	Semence de Citrus (Porte Greffe) Ref: SRA Citrange Carrizo and Ref: SRA Volkameriana.	1209.99.00	DEC52/24	13/12/2024	BY APPLICATION OF GIRS 1 & 6.	
30	Woven Denim Ladies Top, made of 98% Cotton and 21% Elastane. It is a sleeveless tank top, extending above the waist and featuring a round neck.	6211.42.00	DEC53/24	13/12/2024	BY APPLICATION OF GIRS 1 & 6.	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
31	Woven Denim 100% cotton ladies waistcoat.	6211.42.00	DEC54/24	13/12/2024	BY APPLICATION OF GIRS 1 & 6.	
32	Finocon Nela 1020 Kg, imported in intermediate bulk container for repacking in 60 kg drums. It is a pre-treatment agent for cotton low alkali short time bleaching, composed of non-ionic surfactants like ethoxylated alcohol and others.	3402.90.00	DEC55/24	16/12/2024	BY APPLICATION OF GIRS 1 & 6.	
33	Finoquest W, imported in 50 kg capacity for further processing. Product is composed of nonionic surfactant like polyoxyethylene 10 tridecyl ether and others. It is an organic sequestrant with excellent chelating action for treatment of hard water and others.	3402.90.00	DEC56/24	16/12/2024	BY APPLICATION OF GIRS 1 & 6.	
34	K8CFF - Novus EURO III 6x4 Standard cargo (350PS, 6S) Cargo Crane, HIAB X-CLX 148 B-2 (without side gate). Product is fitted with a crane and a cargo bed.	8704.23.91	DEC57/24	16/12/2024	BY APPLICATION OF GIRS 1 & 6.	
35	Metal Musical Keyboard Stand. Product is a metal display unit with four tilted shelves, designed to be placed on floor and display musical keyboard for demonstration purposes in shops.	9403.20.99	DEC60/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
36	Seeva Brand of 4 different flavours (coco, litchi, melon and peach),@19.5% ABV, in 50 cl bottle. Sugarcane juice is fermented for 48 hours, distilled, blended and stored for some month. It is then filtered and UV treated water, flavoring extracts and refined white sugar are added.	2208.70.19	DEC61/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	
37	Biolly Makeup remover wipes, 20 pieces, put up for retail sale. It is used to prep the skin, remove makeup and cleanse skin. Ings: Aqua, phenoxyethanol, cocamidopropyl betaine (surfactant) and others.	3401.11.90	DEC62/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	
38	Chimay Triple Beer, 33cl, 8% (+/-0.5) ABV, in glass pint. It is composed of water, malted barley, sugar, wheat starch, hops, spices and yeast. Ingredients are mashed, wort is filtered, boiled, clarified, cooled, fermented, centrifuged, cooled and stored.	2203.00.19	DEC65/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	
39	Chimay Gold beer, 4.8% ABV, in 33 cl glass bottles, consisting of water (85.30%), malted barley (14.06%), sugar(0.41%),hops(0.09%), spices(0.13%) and yeast(0.01%).	2203.00.19	DEC73/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	
40	Chimay Cent Cinquante Beer, 10% ABV, in 33 cl glass bottle. It consists of water(72.37%), malted barley(19.15%),sugar(5.40%), wheat starch(2.90%), hops(0.14%), spices(0.03%) and yeast(0.01%).	2203.00.99	DEC74/24	17/12/2024	BY APPLICATION OF GIRS 1 & 6.	
41	Synthetic Sapphire glass made from sapphire blanks of Corundum_Sapphire, Alpha-alumina.	7104.99.00	DEC66/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	



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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
42	Chimay Red Beer, 7.0(+/-0.3) % ABV, in 33 cl glass pint. It is composed of water, malted barley, sugar, wheat starch, hops and others. The ingredients are mashed, wort is filtered, product is boiled, clarified and cooled, fermented, centrifuged and cooled.	2203.00.19	DEC67/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	
43	Woven Denim Ladies Bra Top, sleeveless outwear similar to a bra to cover the upper part of the body above the belly and strapped at the back. It is comprised of 99% cotton and 1% elasthan.	6211.42.00	DEC70/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	
44	Alusol Aluminium powder, in spray can of 220 ml. It is used as aerosol bandage and meant for veterinary use only.	3005.90.00	DEC71/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	
45	Biolly Surface cleaning wipes, pack of 50 pieces. They are used for quick cleaning of everyday messes, stains, germs on surfaces. Ings: aqua, sodium bicarbonate, vinegar, non-ionic active matter and parfum.	3402.50.90	DEC72/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	
46	Clover strawberry flavoured full cream milk (UHT process) in tetra pack of 1L. Ings: Full cream milk (cow's milk), non-nutritive sweeteners, flavouring, colourant, vitamin D3.	2202.99.70	DEC75/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
47	Clover Chocolate full cream milk (UHT process) in tetra pack of 1L. Ings: Full cream milk (cow's milk), cocoa powder (0.8%), non-nutritive sweeteners (Acesulfame K [E 950] and Sodium Cyclamate[E 952]), flavouring, vitamin D3.	2202.99.70	DEC76/24	18/12/2024	BY APPLICATION OF GIRS 1 & 6.	
48	Cannibal Coco & Rhum spirit of Mauritius, 40% ABV, bottled in 700ml. Sugar cane juice is fermented for 48 hours, distilled to 90-94% ABV, and stored in a stainless steel tank. Water, natural aroma, and sugar are added before bottling.	2208.40.40	DEC81/24	21/12/2024	BY APPLICATION OF GIRS 1 & 6.	
49	Chimay Blue Beer (9% ABV, 33cl glass pint) is made from water, malted barley, sugar, wheat starch, hops, spices, and yeast, which are mashed, filtered, boiled, centrifuged, then fermented, clarified, cooled, refermented, and bottled.	2203.00.19	DEC83/24	21/12/2024	BY APPLICATION OF GIRS 1 & 6.	
50	Abri-soft underpads made from fluff, are non-woven and bleached without chlorine. The underpads have a waterproof polyethylene backsheet and 4-sealed edges to ensure leakage control.	9404.90.10	DEC82/24	23/12/2024	BY APPLICATION OF GIRS 1 & 6.	
51	Blister Paper Tray (size: 6.5 cm x 13 cm), used as a base for packing birthday candles.	4823.90.99	DEC85/24	24/12/2024	BY APPLICATION OF GIRS 1 & 6.	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Sample Pictures
52	Major Philippe - Mauritian white rum pure cane juice, 50% ABV, in 70 cl. The mixture of cane juice and water is fermented, distilled, and then diluted with water.	2208.40.90	DEC88/24	27/12/2024	BY APPLICATION OF GIRS 1 & 6.	
53	Major Philippe - Mauritian Spiced Spirit Drink, 35% ABV, in 70 cl. The mixture of cane juice and water is first fermented, and then distilled. Afterward, it is diluted with water, followed by the addition of extract and light rum.	2208.40.90	DEC90/24	30/12/2024	BY APPLICATION OF GIRS 1 & 6.	