

TARIFF RULING DECEMBER 2025

SN	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1	Protein Shake Chocolate 5124-01. Composition: milk protein, whole milk, skimmed milk, water, eryritol, fat reduced cocoa powder, tastegem flavor and others.	2202.99.80	DEC04/25	02/12/2025	BY APPLICATION OF GIRS 1 & 6	
2	Propolis cough lozenges - Propolis and honey, enriched with natural herbs, presented in a carton box of 16 lozenges. Ingredients: propolis extract (12 mg), licorice extract (25 mg), honey (0.2 mg) and preservatives. Product helps with cough, mucus and others.	1704.90.90	DEC05/25	03/12/2025	BY APPLICATION OF GIRS 1 & 6	
3	Apetina White Cheese in oil with sundried tomatoes, 100g. Ingredients: cheese, milk, salt, lactic acid culture, calcium chloride (E509) and others.	0406.90.00	DEC06/25	03/12/2025	BY APPLICATION OF GIRS 1 & 6	
4	BCAA Pro in Watermelon Kool-Aid flavour, 240g. Product is a blend of electrolytes that ensures hydration.	2106.90.30	DEC07/25	03/12/2025	BY APPLICATION OF GIRS 1 & 6	
5	Menthosil Cough Lozenges - Mint - Natural Herbs presented in a carton box of 16 lozenges. Product, composed of pudina ka satva, mulethi, sounth, amla and base sugar & liquid glucose. It is used to soothe irritated throat and assists in providing relief from cough due to cold.	1704.90.90	DEC08/25	03/12/2025	BY APPLICATION OF GIRS 1 & 6	
6	Red Cheddar/Mozzarella/ Hard Ripened - 46+3 -Mix. Ingredients: Cheddar Cheese (51.68%), Mozzarella (36.08%), Hard ripened cheese (9.75%) and potato starch (2.50%).	0406.90.00	DEC09/25	04/12/2025	BY APPLICATION OF GIRS 1 & 6	

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7	Samanco Green Tea, frozen dessert sandwich - 4 frozen dessert sandwiches*150 ml. Ingredients: water, sweetened red bean syrup - 28% (water, sugar, maltose syrup, etc...), biscuit (wheat flour, corn starch, etc...), sugar, coconut oil and others.	2105.00.10	DEC10/25	04/12/2025	BY APPLICATION OF GIRS 1 & 6	
8	Samanco chocolate frozen dessert sandwich, 150 ml (wafflecom sorvete-chocolate). Composition: water, chocolate syrup (18%), cocoa extract, sugar, cocoa powder and others.	2105.00.10	DEC11/25	04/12/2025	BY APPLICATION OF GIRS 1 & 6	
9	Pasta & Granitar: white cheddar/hard matured cheese/ maasdammer 32% grated, 175g. Composition: cheddar cheese (76.16%), hard ripened cheese (12.16%), maasdammer cheese (9.17%), potato starch (2.50%).	0406.20.00	DEC16/25	05/12/2025	BY APPLICATION OF GIRS 1 & 6	
10	Mosquito Trap, 12kg, wifi generated by the trap. Product has an electrical connection, a regulator and a motherboard.	8543.70.00	DEC20/25	10/12/2025	BY APPLICATION OF GIRS 1 & 6	
11	Thai Cube Chicken Panang Rich Coconut and Lime Curry with Jasmine Rice, 350g. Ingredients: Cooked Jasmine rice (water, jasmine rice, sunflower oil)-50%, panang curry mixed with kaffir lime leaf and red chili spur pepper, cooked chicken meat -50%.	1904.90.10	DEC21/25	10/12/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	

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12	Thai cube Vegetable Pad Thai with rice noodles and tofu in tangy tamarind sauce, 320g. Ingredients: Cooked Pad Thai noodle (rice flour, water, refined soyabean oil, tapioca starch, etc.) – 51.6%, vegetables (bean sprout, carrot and others)-32.8%, and cooked tofu – 15.6%.	1902.30.10	DEC22/25	10/12/2025	BY APPLICATION OF GIRS 1, 3(b) & 6	
13	Thai cube Prawn Wonton 'Drunken' Noodles in a spicy chilli and garlic sauce, 300g. Ingredients: Noodles - 52.8% (wheat flour, water, etc.), Drunken sauce - 24% (water, garlic, refined soybean oil, etc.), minced shrimp wonton -17% (shrimp, water, etc.), 6.2% vegetables.	1902.30.10	DEC23/25	10/12/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	
14	Thai Cube Sweet and Sour Chicken with Jasmine Rice, 350g. Ingredients: cooked jasmine rice - 50%, sweet and sour sauce mixed with onion, bamboo shoot and others, cooked chicken meat and others-50%.	1904.90.10	DEC24/25	10/12/2025	BY APPLICATION OF GIRS 1, 3(b) & 6	
15	Sweet Potatoes fries, coated, pre-fried, frozen pack size of 10 x 500g. Ingredients: sweet potatoes (86.5%), coating (8% - rice and maize flour, modified potato starch and others), vegetable oils (rapeseed oil, sunflower oil).	2004.90.00	DEC25/25	11/12/2025	BY APPLICATION OF GIRS 1 AND 6	
16	Thai Cube Thai green chicken lemongrass and coconut curry with noodles, 320g. Product is composed of cooked noodles – 45%, green curry mixed with kaffir lime leaf, sweet basil and red chilli spur pepper + cooked chicken meat and others – 55%.	1902.30.10	DEC26/25	11/12/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	

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17	Thai Red Chicken aromatic coconut curry with Jasmine rice, 350g. Product is composed of cooked jasmine rice – 50%, red curry mixed with Kaffir lime leaf, sweet basil, cooked chicken meat and others – 50%.	1904.90.10	DEC27/25	11/12/2025	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	
18	Ensalada Cheddar y Samsoe, composed of cheddar cheese (50%) and samsoe cheese (50%).	0406.90.00	DEC29/25	12/12/2025	BY APPLICATION OF GIRS 1 & 6	
19	Thai cube Tom Yum Chicken in a coconut and lemongrass sauce with noodles, 320g. Product is composed of cooked noodles – 45%, creamy tom yum sauce mixed with onion and red chilli spur pepper, cooked chicken and champignon mushroom – 55%.	1902.30.10	DEC30/25	12/12/2025	BY APPLICATION OF GIRS 1, 2(B), 3(B) & 6	
20	Thai Sides King Prawn Wonton Tom Yum Soup Hand-wrapped wontons in a zingy and warm soup, 147g. Product is composed of 5 pcs of Shrimp wonton (Ingredients: shrimp, water, wheat flour, etc.) and Tom Yum Soup (water, palm oil, glucose syrup, seafood flavour, etc)	1902.20.00	DEC31/25	12/12/2025	BY APPLICATION OF GIRS 1 & 6	
21	Porte Rapide Mavicold, à utiliser exclusivement pour les chambres froides.	7308.30.00	DEC32/25	12/12/2025	BY APPLICATION OF GIRS 1 & 6	
22	Christmas Beer, 7% abv., in bottles of 50 cl and 1L. Malted barley is mixed with water, heated, filtered, boiled with hops, and then cooled before spices (cardamom, cinnamon, cloves, star anise), ginger and yeast are added. After fermentation, the yeast is taken out.	2203.00.19	DEC33/25	12/12/2025	BY APPLICATION OF GIRS 1 & 6	

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23	Used truck Crane 55 Tons, Model: SYM5445JQZ(STC550T), VINLFCNNG6P4L2006639. It is comprised of a lorry (truck) chassis fitted with a driver's cabin and a superstructure consisting of a telescopic boom crane fitted with an operator's cab.	8705.10.90	DEC36/25	12/12/2025	BY APPLICATION OF GIRS 1 & 6	
24	Premium White Rum, 40% abv., 700ml bottle. Demineralized water is added to imported alcohol, and then mixed through a high speed agitator. Food flavours are later added and blended. Product is filtered, then bottled.	2208.40.40	DEC40/25	16/12/2025	BY APPLICATION OF GIRS 1 & 6	
25	Raw supplement Whey Itholate Cookies and Cream. Ingredients: whey protein isolate (94.68%), inclusions - dark chocolate crunch (1.63%), ticaloid ultrasmooth clean label (CL) (0.98%) and others.	1806.90.91	DEC41/25	16/12/2025	BY APPLICATION OF GIRS 1 & 6	
26	Beer, 6% abv., locally made and sold in bottles of 0.5L, 1L and 2L. Malted barley is mixed with water, solution is heated and solid is separated from liquid. Solution is heated again, hops are added and yeast is later added. Yeast is afterwards taken out.	2203.00.19	DEC42/25	16/12/2025	BY APPLICATION OF GIRS 1 & 6	
27	Eau sterile pour irrigation, 1000ml. Ce produit est utilisé pour rincer les plaies.	2201.90.10	DEC43/25	16/12/2025	BY APPLICATION OF GIRS 1 & 6	

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28	NaCl 0.9% irrigation, 500 ml. Composition: Chlorure de Sodium (0,9g) et eau pour préparations injectables (qsp 100ml). Ce produit est utilisé pour rinçage et irrigation.	2201.90.10	DEC44/25	16/12/2025	BY APPLICATION OF GIRS 1 & 6	
29	Roll up banner stand model YC-3D, of aluminium. Product is a single sided roll up display stand designed to be placed on the floor, to hold an advertising medium of graphic size of 85cm.	9403.20.99	DEC46/25	17/12/2025	BY APPLICATION OF GIRS 1 & 6	
30	Rhum Arrangé, Mangue Passion, 26% abv., 70cl bottle. Sugar cane juice is filtered, fermented, distilled, stored and sugar and water are added. Rum is added to slices of mango and pulp of passion fruit in bottle.	2208.40.90	DEC47/25	17/12/2025	BY APPLICATION OF GIRS 1 & 6	
31	Self-locking pop-up display banner - Model: HK-10D, made of aluminium. It has a self-locking frame and two adjustable support feet.	9403.20.99	DEC48/25	18/12/2025	BY APPLICATION OF GIRS 1 & 6	
32	Display banner stand model YC-6A of aluminium and plastic consisting of a water-based tank and a vertical pole.	9403.20.99	DEC49/25	18/12/2025	BY APPLICATION OF GIRS 1 & 6	
33	Non-alcoholic flavoured drink, 0.0% vol. in glass bottle. Ingredients: water, flavouring (quinine), natural flavouring, acidity regulator (phosphoric acid, tartaric acid and sodium citrate) and others.	2202.10.99	DEC50/25	18/12/2025	BY APPLICATION OF GIRS 1 & 6	

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34	Spiced liqueur, 37.5% abv., 500 ml bottle. Sugar cane juice is filtered, fermented, distilled and stored. Water is then added before maceration with spices and orange zest. Sugar and vanilla extracts are then added.	2208.70.19	DEC51/25	18/12/2025	BY APPLICATION OF GIRS 1 & 6	
35	Stainless steel Mayo Table with Hydraulic pump and 2 castor wheels with brakes - Model: 5006I/5. Product has been developed to satisfy modern surgery requirements.	9402.90.90	DEC52/25	18/12/2025	BY APPLICATION OF GIRS 1 & 6	
36	Gentlemen aged single cask rum, 70 cl bottle, 45% abv. Sugar cane juice is filtered, fermented, distilled, and stored. Water is then added and rum is aged for several years in oak barrels. It is then blended again with water, filtered and bottled.	2208.40.90	DEC53/25	19/12/2025	BY APPLICATION OF GIRS 1 & 6	
37	Solar Panels with accessories (inverter/battery/cable/module 72HL4-BDV), 6kw hybrid solar system with 10.24KWH lithium battery capacity.	8501.80.00	DEC54/25	19/12/2025	BY APPLICATION OF GIRS 1 & 6	
38	Coffee-Vanilla liqueur, 37.5% abv., 500 ml. Sugar cane juice is filtered, fermented, distilled and water is added before maceration with coffee and vanilla. Finally, sugar and vanilla extract are added to the rum.	2208.70.19	DEC56/25	22/12/2025	BY APPLICATION OF GIRS 1 & 6	
39	Ginger Liqueur, 37.5% abv., 500ml bottle. Sugar cane juice is filtered, fermented, distilled and water is added before maceration with estate grown ginger. Finally, sugar and vanilla extract are added to the rum.	2208.70.19	DEC57/25	22/12/2025	BY APPLICATION OF GIRS 1 & 6	

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40	Used/spent catalytic converter, principally intended for recovery of their precious metal content.	7112.99.00	DEC58/25	22/12/2025	BY APPLICATION OF GIRS 1 & 6	
41	White Wine imported in bulk with 11.0 and 14.0% abv., and bottled in Mauritius in 750 ml with 8% abv. White wine, manufactured from grapes is imported, ullaged and analysed. It is then diluted with demineralized water, sugar, citric acid and oak Tannis. Product is then filtered.	2204.29.19	DEC59/25	22/12/2025	BY APPLICATION OF GIRS 1 & 6	
42	Sweet White Wine imported in bulk with 11.0 and 14.0% abv., and bottled in Mauritius in 750 ml with 8% abv. White wine, manufactured from grapes is imported, ullaged and analysed. It is then diluted with demineralized water, sugar, citric acid and oak Tannis. Product is then filtered.	2204.29.19	DEC60/25	22/12/2025	BY APPLICATION OF GIRS 1 & 6	
43	Multi-purpose compost (peat free), 25Lts plastic bag. Ingredients: 80% Green waste-leaves, grass clipping and others, seaweed (10%), Biochar (5%), calcium carbonate.	3101.00.00	DEC63/25	23/12/2025	BY APPLICATION OF GIR 1	
44	Compostable Nursery Bags of sizes ranging from 4x6", 8x12", 10x14", 14x16". Composition: PBAT(polybutylene adipate terephthalate): 50-60%, PLA(polylactic acid):10-20%, corn starch/organic fillers:20-30%.	3923.29.29	DEC64/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	

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45	Compostable garbage bags of sizes ranging from 30L, 50L and 100L. Composition: PBAT (polybutylene adipate terephthalate): 50-60%, PLA (polylactic acid): 10 - 20%, corn starch / organic fillers: 20-30%.	3923.29.29	DEC65/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	
46	Formula 1 Boisson nutritionelle shake - Mélange pour substitute de repas pour contrôle de poids et soutien à l'équilibre alimentaire, 750g.	2106.90.30	DEC66/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	
47	Compostable Medical waste bags of sizes ranging from 30L, 50L and 100L. Composition: PBAT (polybutylene adipate terephthalate): 50-60%, PLA (polylactic acid): 10-20%, corn starch/organic fillers: 20-30%.	3923.29.29	DEC67/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	
48	Fusion Vanilla Liqueur, 50cl, 37.5% abv. Sugar Cane juice is filtered, fermented, distilled, stored and water is added before maceration with vanilla. Sugar and vanilla extract are added to the rum. It is then filtered.	2208.70.19	DEC68/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	
49	Boisson instantanée à base de thé et d'extraits végétaux, 51g. Ingrédients: Maltodextrine, extraits de feuille de thé vert (Camellia sinensis L., 17, 7%), entre autres.	2101.20.00	DEC69/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	
50	Badam Drink Mix, consisting of sugar, milk solids, maltodextrin, almond, cashew nut, cardamom, colour and natural cardamom flavour.	1901.90.90	DEC70/25	23/12/2025	BY APPLICATION OF GIRS 1 & 6	

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51	Complete set static convertors AC/DC Portable Power Station 600W with photovoltaic Solar Panel, fitted with rechargeable battery, mercury free.	8501.80.00	DEC71/25	24/12/2025	BY APPLICATION OF GIRS 1 & 6	
52	Vape Umpam Kecoa, 3 buah. Product is ready-to-use bait to control cockroaches indoors. It consists of Fipronil 0.05%.	3808.91.90	DEC73/25	24/12/2025	BY APPLICATION OF GIRS 1 & 6	
53	Mosquito Repellant, 180 ml. Product is a water-based liquid solution, used to protect against mosquito bites for 12 hours	3808.91.90	DEC74/25	24/12/2025	BY APPLICATION OF GIRS 1 & 6	
54	Molded Disposable Double Wall Coffee Cup with paper lid. Product is made using food-grade paperboard and is used for packaging and conveyance of take-out (drink).	4819.50.00	DEC76/25	29/12/2025	BY APPLICATION OF GIRS 1 & 6	
55	Mango Bite Sugar Boiled Confectionery. Ingredients: sugar, glucose syrup, acidity regulator, mango powder, artificial mango flavour and colour.	1704.90.90	DEC77/25	29/12/2025	BY APPLICATION OF GIRS 1 & 6	
56	Melody Chocolaty - Sugar Boiled Confectionery. Ingredients: sugar, glucose syrup, edible vegetable oil (palm oil), coca solids, skimmed milk powder, salt and others.	1806.31.10	DEC78/25	29/12/2025	BY APPLICATION OF GIRS 1 & 6	
57	Blended Scotch Whisky, 40% abv., imported in bulk and bottled in Mauritius in 700ml. Alcohol scotch at 60% is diluted with water and blended with caramel coloring and stored for 3 years.	2208.30.10	DEC79/25	30/12/2025	BY APPLICATION OF GIRS 1 & 6	

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58	Vape Dora Rat Glue Trap Comprises of 100% hot melt adhesive. Product is used for physical capture and restraint of rodents.	3506.91.00	DEC80/25	30/12/2025	BY APPLICATION OF GIRS 1 & 6	