







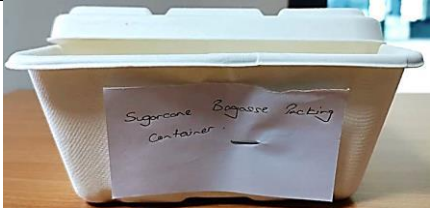
Tariff Rulings December 2020

S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
1	New Semilow BYD Electric Bus K6, with electric motor 135 kW and 20 seats, 11 standees and 1 driver	8702.40.91	01.12.20	DEC01/20	By application of GIRs 1 & 6	
2	"Lancewood" Cheese melt Pizza flavor, containing cream cheese (pasteurised cream, pasteurised full cream milk, salt, stabiliser, lactic culture, firming agent, nonanimal rennet) 29% cheese, salt, sugar and so on, intended to heat and eat with any snacks	2103.90.90	01.12.20	DEC02/20	By application of GIRs 1 & 6	
3	"Lancewood boewors flavoured Dip N Top", containing 87.5% pasteurised cream, boerewors flavoured base, sugar, coriander, lactic culture and so on, dip ready to eat and can be used with snacks or as topper on baked potatoes	2103.90.90	01.12.20	DEC03/20	By application of GIRs 1 & 6	
4	"Lancewood" sour cream, containing cream, stabiliser, lactic culture and preservative, ready to eat and can be used in salads/ soups or in cooked dishes	0403.90.90	01.12.20	DEC04/20	By application of GIRs 1 & 6	
5	Eco White bleached bagasse pulp food box, manufactured from pulp molding	4819.10.00	02.12.20	DEC05/20	By application of GIRs 1 & 6	



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6	"Lazy Dodo" rum @ 40% Vol., presented in 700 mL bottle, obtained from fermentation and distillation of molasses, blending with demineralized water, maceration and burnt sugar & sugar syrup are added for blending	2208.40.90	07.12.20	DEC08/20	By application of GIRs 1 & 9	
7	Collapsible Aluminium laundry frame consisting of 85% aluminium sections, 10% plastic parts and 5% fasteners and meant for placing on the floor	9403.20.90	10.12.20	DEC34/20	By application of GIRs 1 & 6	
8	Aluminium folding laundry frame concertina type	9403.20.90	10.12.20	DEC35/20	By application of GIRs 1 & 6	
9	Purest "Ganga jal" water (most sacred for pooja) presented in 220 mL pouches, packed at the origin of river Ganges and is absolutely free from pollutants and chemical additives with vital strength of Himalayan herbs and minerals	2201.10.19	11.12.20	DEC36/20	By application of GIRs 1 & 6	
10	Sparkling white grape drink presented in 750 mL glass bottles, containing carbonated water, 15% grape juice (from concentrate), sugar syrup and so on	2202.10.19	14.12.20	DEC37/20	By application of GIRs 1 & 6	



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11	Cardboard box, made of carton and meant for packing of gifts	4819.20.00	04.12.20	DEC38/20	By application of GIRs 1 & 6	
12	"WIP ANIOS" Quick wipe lingette disinfectant, consisting of 55% ethanol, quarternary ammonium propionate and perfume, having microbiological properties	3808.94.90	14.12.20	DEC41/20	By application of GIRs 1 & 6	
13	Full cream sweetened condensed milk, containing full cream milk, sugar and lactose powder	0402.99.10	11.12.20	DEC43/20	By application of GIRs 1 & 8	
14	Pressed or molded sugarcane bagasse container, obtained from sugarcane bagasse and used for packing	4823.70.00	14.12.20	DEC44/20	By application of GIRs 1 & 6	
15	Aluminium folding laundry frame flower type, made of 59% aluminium sections, 26% plastic parts, 9% fasteners and 6% cord	9403.20.90	15.12.20	DEC48/20	By application of GIRs 1 & 6	




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S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
16	Passion fruit spirit cooler @ 4.5% alc. vol., presented in 275 mL bottle, containing 90%carbonated reverse osmosis water, 5% sugar, 4.5% neutral spirit, acidity regulators, 0.005% sucralose and so on	2208.90.29	16.12.20	DEC53/20	By application of GIRs 1 & 6	
17	"Jus frais Aloe Vera Aromatise", presented in 1L plastic bottle, containing 99.78% aloe vera barbadensis, 0.1% citric acid, 0.1% ascorbic acid and 0.02% natural aroma	2202.99.20	18.12.20	DEC63/20	By application of GIRs 1 & 6	
18	Ultraviolet light ("WEDECO TAK 55"), used for disinfection of waste water	8539.49.00	16.12.20	DEC64/20	By application of GIRs 1 & 6	
19	Cafe Rum @ 40% Vol., presented in 700 mL bottle, where the alcohol @94% is produced from molasses and water is added to reduce it to 40% Vol., 150 g of sugar & cafe extract are added and blended	2208.40.90	17.12.20	DEC65/20	By application of GIRs 1 & 6	
20	"Betasan" antibacterial hand sanitiser gel containing ethyl alcohol at a concentration of >= 60%, and used in food and health industry which will rapidly and effectively sanitise the hands without causing dryness	3808.94.10	18.12.20	DEC66/20	By application of GIRs 1 & 6	

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21	Synthetic sapphire watch crystals which can be used on watches, optical devices, camera, medical and dental apparatus	7104.90.00	18.12.20	DEC68/20	By application of GIRs 1 & 6	
22	Garden boxes 800 x 1200 x 195 x 15 mm bois, in dismantle form, used in garden for planting	4421.99.90	21.12.20	DEC69/20	By application of GIRs 1 & 6	
23	"Betasan" multipurpose antibacterial hand and surface sanitiser, composed of isopropyl alcohol at a concentration of $\geq 70\%$ and used in health industry, that will rapidly and effectively sanitise surfaces and hands without causing dryness	3808.94.90	21.12.20	DEC70/20	By application of GIRs 1 & 6	
24	Medium & Heavy duty ERW non-galvanized and non-alloy round steel tubes (pipes)	7306.30.00	21.12.20	DEC71/20	By application of GIRs 1 & 6	
25	"Clover" classic fat spread consisting of a combination of vegetable fat blended with a touch of UHT cream, containing water, vegetable fats and oils, salt, cream (cow's milk), emulsifiers, vitamins and so on, where the milk fat is less than 1%	1517.10.10	22.12.20	DEC72/20	By application of GIRs 1 & 6	
26	"Clover" Classic Pride fat spread containing water, vegetable fats and oils, extra virgin oil, slat emulsifiers, flavoring, preservative and citric acid	1517.10.10	21.12.20	DEC73/20	By application of GIRs 1 & 6	





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S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
27	Bag (BAOBAG), with four loops for handling, made of woven polypropylene fabric and of dimension 60 x 60 x 70 cm (500 Kg)	6305.33.00	24.12.20	DEC78/20	By application of GIRs 1 & 6	
28	Artstone decorative wall panels made up of 40% polyester, 45% calcite, 10% aerosol, 2% cobalt and of 3% titan, of dimension 300 cm x 130 cm, thickness 2.5 cm and meant to be used on wall	7019.90.90	24.12.20	DEC83/20	By application of GIRs 1 & 6	
29	"Port Louis Mauritian" Deluxe spice rum @ 40% v/v, presented in 700 mL bottle, containing alcohol (produced from molasses), demineralised water, sugar, spice and other food flavors	2208.40.90	22.12.20	DEC84/20	By application of GIRs 1 & 6	
30	"Port Louis Mauritian" premium coffee liqueur @ 20% v/v, presented in 500 mL bottle, containing alcohol (produced from molasses), demineralised water, sugar, spices and food flavors and labelled as liqueur	2208.70.19	22.12.20	DEC85/20	By application of GIRs 1 & 6	
31	"Mercurochrome" Traitement Anti Callosites 75 mL, elimine les callosites, containing paraffin, aqua, isopropyl palmitate, cetearyl alcohol and so on	3304.99.00	28.12.20	DEC87/20	By application of GIRs 1 & 6	





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32	"Mercurochrome" Verrues résistantes, contenant TCA-Active, carbopol, bleu de methylene et l'eau, pour le traitement des verrues communes et plantaires	3004.90.00	28.12.20	DEC88/20	By application of GIRs 1 & 6	
33	"Mercurochrome" 6 pansements moyen format, cicatrisation active, destinés aux soins des plaies superficielles de type écorchures, coupures, éraflures et égratignures	3005.10.00	28.12.20	DEC89/20	By application of GIRs 1 & 6	
34	"Mercurochrome" Spray Auriculaire - Ear cleansing wash to prevent wax build-up and keep ears refreshingly clean	3307.90.90	29.12.20	DEC90/20	By application of GIRs 1 & 6	
35	5 units of size 6 cm of antiseptic adhesive dressing for superficial wound protection	3005.10.00	29.12.20	DEC91/20	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
36	"Mercurochrome" Antiseptique Incolore spray 100 mL, containing aqua, 0.36% chlorhexidine liquide, meant for cleaning the skin and applied directly on the skin	3808.94.90	29.12.20	DEC92/20	By application of GIRs 1 & 6	
37	"Sap's S3Q" Citrus Vodka @ 37.5% v/v and presented in 700 mL bottle, made from alcohol obtained from distillation of fermented molasses, then diluted with demineralized water and treated with activated charcoal	2208.60.20	17.12.20	DEC93/20	By application of GIRs 1 & 6	
38	"Port Louiis Mauritian" Deluxe Vanilla Rum @ 40% vol., presented in 700 mL bottle, where the rum alcohol is reduced to 60% v/v by adding de-mineralised water, addition of sugar syrup, reduced to 40.2% v/v and required quantity of flavors(Vanilla) is added	2208.40.90	14.12.20	DEC94/20	By application of GIRs 1 & 6	
39	"Mercurochrome" pansement liquide aphtes 10 mL, contenant derive cellulosique, acide mineral, acides carboxyliques, alcool, eau, arome, destine pour le traitement des aphtes et petites plaies de la muqueuse buccale	3004.90.00	28.12.20	DEC95/20	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
40	"Mercurochrome" verrues cryotherapie pieds & mains 38 mL, destine pour le traitement des verrues (petite excroissance de la peau causee par la proliferation de cellules due a un virus du type papillomavirus)	3004.90.00	29.12.20	DEC96/20	By application of GIRs 1 & 6	
41	"Mercurochrome" serum physiologique, 30 doses de 5 mL, pour l'hygiene du nez, en utilization ou en lavage pour nez ou pour les yeux	3307.90.90	28.12.20	DEC97/20	By application of GIRs 1 & 6	
42	"Mercurochrome" huile d'amande douce raffinee, contenant vitamine C, huile prunus amygdalus dulcis et tocopherol	3304.99.00	29.12.20	DEC98/20	By application of GIRs 1 & 6	
43	Classic Custard Vanilla flavoured beverage, presented in tetrapack 200 mL with a plastic straw for drinking, containing reconstituted whey powder (cow's milk), cream (cow's milk), reconstituted buttermilk powder (cow's milk), milk protein concentrate	2202.99.90	30.12.20	DEC99/20	By application of GIRs 1 & 6	

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S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
44	"Sap's S39" Chocolate vodka @ 37.5% Vol., presented in 700 mL bottle, manufactured from alcohol obtained from molasses is reduced to 40% Vol., followed by charcoal treatment and adding water and flavours	2208.60.20	17.12.20	DEC101/20	By application of GIRs 1 & 6	