

TARIFF RULING JANUARY 2026

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
1	Defender Hard Top S Ingenium 3.0 Litre 6 - cylinder 250HP Twin Turbocharged Diesel MHEV (Automatic) All Wheel Drive.	8704.21.31	JAN01/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
2	Aluminium Pergola with LED System, imported in different sizes.	7610.90.00	JAN02/26	05/01/2026	BY APPLICATION OF GIRS 1, 2(a), 3(b) & 6	
3	Used Electrofusion Machine Plastic Pipe Fusion 110V.	8515.80.00	JAN03/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
4	Meat Ball, 400g. Ingredients: Buffalo meat (65.0%), modified food starch, soy protein isolate, corn starch, vegetable oil, etc.	1602.50.00	JAN04/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
5	Breaded Crab Finger, 900g. Ingredients: Crab Flavoured Filament Stick [Fish (Threadfin Bream), wheat starch, natural crab seasoning powder, artificial flavourings and soybean oil] (67.0%), breadcrumbs, modified food starch.	1604.20.90	JAN05/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	

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6	Breaded Prawn Nugget, 500g. Ingredients: Threadfin Bream (Wild) (54.2%), breadcrumbs (24.6%), modified food starch, soy protein isolate, vegetable oil, natural prawn flavour, etc.	1604.20.90	JAN06/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
7	Breaded Prawn Sausage, 400g. Ingredients: Threadfin Bream (Wild) (67.4%), breadcrumbs, modified food starch, vegetable oil, soy protein isolate, corn starch, sugar, etc.	1604.20.90	JAN07/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
8	Breaded Crab Drumstick, 600g. Ingredients: Threadfin Bream (Wild) (51.5%), breadcrumbs (23.4%), soy protein isolate, modified food starch, vegetable oil, corn starch, sugar, etc.	1604.20.90	JAN08/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
9	Breaded Mozzarella Cheese Stick, 200g. Ingredients: Mozzarella cheese (containing milk)	0406.90.00	JAN09/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	

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	(82.2%), breadcrumbs (12.5%), wheat flour, modified food starch, thickener, etc.					
10	Seafood Wonton, 750g. Ingredients: Threadfin Bream (Wild) (52.0%), dumpling pastry (29.0%), modified food starch, soy protein isolate, vegetable oil, corn starch, etc.	1902.20.00	JAN10/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
11	Fried Fish Ball, 900g. Ingredients: Threadfin Bream (Wild) (68.6%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN11/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
12	Fish Balls, 400g. Ingredients: Threadfin Bream (Wild) (67.0%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN12/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	

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13	Fish Sausage Original, 200g. Ingredients: Threadfin Bream (Wild) (71.0%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN13/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
14	Chicken Ball, 400g. Ingredients: Chicken meat (67.7%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.32.90	JAN14/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
15	Fish Cocktail (Cheese), 100g. Ingredients: Threadfin Bream (Wild) (67.5%), cheese (containing milk) (8.0%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN15/26	05/01/2026	BY APPLICATION OF GIRS 1 & 6	
16	Fish Burger, 600g. Ingredients: Threadfin Bream (Wild) (66.7%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN16/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
17	Spicy Beef Ball, 500g. Ingredients: Beef meat (68.03%), vegetable protein, modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1602.50.00	JAN19/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
18	Prawn Ball, 900g. Ingredients: Threadfin Bream (Wild) (62.8%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN20/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
19	Breaded Fish Nugget, 500g. Ingredients: Threadfin Bream (Wild) (62.8%), breadcrumbs (13%), modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN21/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
20	Seafood Steamboat Combo, 500g. Ingredients: Threadfin Bream (Wild) (70.9%), modified food starch, mixed vegetables, vegetable oil, corn starch, soy protein	1604.20.90	JAN22/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
	isolate, salt, etc.					
21	Cheese Fish Ball, 500g. Ingredients: Threadfin Bream (Wild) (61.1%), modified food starch, cheese (containing milk) 9.8%, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN23/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
22	Fish Sausage (Cheese), 200g. Ingredients: Threadfin Bream (Wild) (67.5%), cheese 8%, modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN24/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
23	Fish Cocktail (Original), 100g. Ingredients: Threadfin Bream (Wild) (61.0%), cheese 8%, modified food starch, vegetable oil, corn starch, soy protein isolate, salt, etc.	1604.20.90	JAN25/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
24	Soothing Clear Oil Free Moisturiser with Turmeric, 75ml- Hydrates & calms stressed skin.	3304.99.90	JAN26/26	06/01/2026	BY APPLICATION OF GIRS 1 & 6	
25	Gouttes pour lubrificateur contenant sodium de carboxyméthylcellulose, glycérin et stabilised oxychiro complex.	3004.90.00	JAN27/26	07/01/2025	BY APPLICATION OF GIRS 1 & 6	
26	Electric Operating Table	9402.90.90	JAN34/26	09/01/2026	BY APPLICATION OF GIRS 1 & 6	
27	Helmet equipped with a clear shield. Technical features: action camera ready, sun visor, removable breath guard, night vision reflectors, etc.	6506.10.20	JAN37/26	16/01/2026	BY APPLICATION OF GIRS 1 & 6	
28	De-Alcoholised Natura-Classic White, less than 0.5% alcohol by volume, 750ml. It is produced by	2202.99.90	JAN38/26	16/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
	fermentation of fresh grape juice obtained from natural grapes. Ingredients: De-Alcoholised white wine, grape concentrate, glycerol, and sulphites.					
29	Non-alcoholic beer (alcoholic strength: 0.0%) presented in 33cl bottle. Ingredients: water (84.89%), Barley Malt (10.6%), Rice (4.5%), corn, hops.	2202.91.90	JAN39/26	16/01/2026	BY APPLICATION OF GIRS 1 & 6	
30	PVC Artificial Leather (Outdoor Kura Outdoor) with a non-woven textile backing, in rolls. Composition: 70% PVC and 30% polyester. Use: For sofa.	5603.14.00	JAN41/26	16/01/2026	BY APPLICATION OF GIRS 1 & 6	
31	PVC Artificial Leather with a textile backing, in rolls. Composition: 70% PVC and 30% polyester. Use: For sofa.	5903.10.90	JAN42/26	17/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
32	Hydrogen Water Generator Bottle, 420ml, presented together with a USB charging cable.	8543.30.00	JAN43/26	16/01/2026	BY APPLICATION OF GIRS 1 & 6	
33	Falafel, 450g. Ingredients: chickpeas 72%, wheat flour, vegetable mixture 7.9%, vegetable oils, vegetable fibers, spice mixture, sesame, salt.	2106.90.40	JAN44/26	19/01/2026	BY APPLICATION OF GIRS 1 & 6	
34	Big Break, 28.5g. It is a crunchy layer of wafer covered in creamy milk chocolate. Ingredients: sugar, cow's milk, wheat flour, cocoa mass, cocoa butter, etc.	1905.32.10	JAN45/26	17/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
35	Cellulose Sponge Absorbent Cleaning Cloth made up of 90% cellulose.	3921.14.00	JAN46/26	19/01/2026	BY APPLICATION OF GIRS 1 & 6	
36	Hand Cooked Potato Chips- Sweet Chilli Chutney- 125g. Ingredients: potatoes, sunflower oil, sugar, salt, rice flour, yeast extract, etc.	2005.20.00	JAN47/26	20/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
37	Black Truffle Hand Cooked Potato Chips, 150g. Ingredients: potato, sunflower oil, black truffle flavour, salt, sugar, etc.	2005.20.00	JAN48/26	20/01/2026	BY APPLICATION OF GIRS 1 & 6	
38	Electric LLDPE BBQ Donut Boat. It is meant for leisure, entertainment and barbecue. Length: 2900mm, Engine Type: Electric Outboard Engine. Electric Power: 12V 630W or 24V 1152W.	8903.93.90	JAN50/26	20/01/2026	BY APPLICATION OF GIRS 1 & 6	
39	Brass Clasp, Serie BC-Fastener for jewelleries.	8308.90.90	JAN51/26	20/01/2026	BY APPLICATION OF GIRS 1 & 6	
40	Sweetened Condensed Milk, in 200g can. Ingredients: milk solids and sugar.	0402.99.10	JAN52/26	20/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
41	Aperitivo Spritz @ 5.5% alc. vol., 750ml. The product is an infusion of wine, orange and herb flavours with a sparkle.	2205.10.92	JAN57/26	21/01/2026	BY APPLICATION OF GIRS 1 & 6	
42	Beer of an alcoholic strength of 5.0% in 33 cl bottle. Ingredients: water (84.89%), barley malt (10.6%), rice (4.5%), corn (0.0016%), hops (0.01%).	2203.00.19	JAN58/26	21/01/2026	BY APPLICATION OF GIRS 1 & 6	
43	Beer of an alcoholic strength of 4.5% in 330 ml bottle. Ingredients: water (74.05%), barley malt (15.57%), rice (10.34%), corn (0.0016%), hops (0.0412%).	2203.00.19	JAN59/26	21/01/2026	BY APPLICATION OF GIRS 1 & 6	
44	Beer of an alcoholic strength of 5.0% in 50cl can. Ingredients: water (84.89%), barley malt (10.6%), rice (4.5%), corn (0.0016%), hops (0.01%).	2203.00.11	JAN60/26	21/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
45	Glucose Data Reader. Specifications: Real-time data & alert, glucose report, event record, glucose data sharing, Bluetooth & Wi-Fi connectivity.	9027.89.10	JAN64/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
46	Baked Fish in French Style Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN65/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
47	Baked Fish with Asparagus Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN66/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
48	Baked Fish with Chanterelle Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN67/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
49	Baked Fish with Pumpkin Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN68/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	

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50	Baked Fish with Leek Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN69/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
51	Baked Fish with Mushroom Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN70/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
52	Bake Fish with Broccoli Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN71/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
53	Organic Pearl Millet (pennisetum Glaucum)/ Bajra - Uncleaned organic pearl millet. Use: To be used as ingredients for cooking.	1008.29.00	JAN72/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
54	Bake Fish in Italian Style, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN73/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
55	Baked Fish with Cheese Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN74/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	

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56	Baked Fish with Spinach Sauce, 400g. The product contains 50% of fillet cubes of white fish.	1604.20.90	JAN75/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
57	100% Natural Beech Wood (Hardwood), sawdust pellets, mechanically pressed.	4401.31.00	JAN80/26	23/01/2026	BY APPLICATION OF GIRS 1 & 6	
58	Paper Cup On-The-Go (110ml)	4823.69.90	JAN81/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	
59	Takeaway Paper Cup (360ml) with lid. The lid has a hole from which the drink can be sipped.	4819.50.00	JAN82/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Picture
60	Leather Coat Redefined, 120ml. It provides protection against dirt, water and UV rays, designed for all types of automotive leather, safe on nappa and semi-aniline leather.	3405.10.00	JAN83/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	
61	High Performance Rain Repellent Glass Polish consisting of Repel Rain Repellent, Glass Polish-Glass cleanse, Block Applicator EVO, Textile Double Sided Baldwipe and Polish Pad.	3405.90.00	JAN84/26	26/01/2026	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	
62	Ceramic PPF & Vinyl Coating consisting of Ceramic PPF & Vinyl Coating, Block Applicator and 4 Microfibres Towels.	3405.30.00	JAN85/26	26/01/2026	BY APPLICATION OF GIRS 1, 2(b), 3(b) & 6	
63	Aloe Vera Drink in 240ml can. Ingredients: Purified water, cane sugar, aloe vera gel (24%), artificial flavour	2202.99.20	JAN86/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	

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	(grape), etc.					
64	Aloe Vera Mango Drink in 240ml can. Ingredients: Purified water, cane sugar, aloe vera gel (8%), artificial flavour (mango), etc.	2202.99.20	JAN87/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	
65	Aloe Vera Pomegranate in 240ml can. Ingredients: Purified water, cane sugar, aloe vera gel (8%), artificial flavour (pomegranate), etc.	2202.99.20	JAN88/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	
66	Milkis Carbonated Melon Flavoured Drink in 250ml can. Ingredients: filtered water, cane sugar, powdered skim milk, carbon dioxide, melon flavour, etc.	2202.10.13	JAN89/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	
67	Milkis Original Carbonated Yogurt Flavoured Drink in 240ml can. Ingredients: filtered water, cane sugar, powdered skim milk, carbon dioxide,	2202.10.13	JAN90/26	26/01/2026	BY APPLICATION OF GIRS 1 & 6	

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	yogurt flavour, etc.					
68	Spiced Rum Vanilla, made from pure cane, with an alcoholic strength of 40%, presented in bottles of 300cl, 150cl, 70cl, 50cl and 5cl.	2208.40.40	JAN91/26	27/01/2026	BY APPLICATION OF GIRS 1 & 6	
69	Spiced Rum Exotic made from Agricultural Rum, with an alcoholic strength of 40%, presented in bottles of 300cl, 150cl, 70cl, 50cl, 5 cl.	2208.40.40	JAN93/26	28/01/2026	BY APPLICATION OF GIRS 1 & 6	