









Tariff Rulings July 2022

S/N.	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
1	"Vitasoy Coconut milk" unsweetened in 1L tetra pack, containing filtered water, minimum 8% coconut cream, chicory root fibre, mineral, emulsifier, vegetable gums, natural flavor & seasalt, and used for cooking, making smoothie and in hot chocolate	2106.90.90	01.07.22	JUL11/22	By application of GIRs 1 & 6	
2	"BJORG Cajou sans sucres, in 1L tetra pack, containing "eau, 4% noix de cajou, amidon de riz, sel marin, stabilisant"	2202.99.90	01.07.22	JUL12/22	By application of GIRs 1 & 6	
3	New Mitsubishi Fuso Truck cabin & chassis only, of model Crane truck FE85CHZR, gross vehicle weight 7200 Kgs, engine capacity 4214 cc and fuel type diesel	8704.22.11	02.07.22	JUL06/22	By application of GIRs 1 & 6	
4	Corner shelf of metal structure, comprising of 3 shelves of bamboo, meant to be placed on the floor	9403.60.99	04.07.22	JUL22/22	By application of GIRs 1 & 6	
5	Polyurethane Primer - Single component, transparent, semi-rigid, deep penetrating, mainly used as a bonding agent for polyurethane waterproofing coatings, polyurethane joint-sealants on absorbent surfaces like concrete motars and easily applied with brush	3909.50.00	04.07.22	JUL04/22	By application of GIRs 1 & 6	





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6	"Fuel 10K Blueberry Oat Muffin", containing maize flour, 20% oat flour, chicory root fibre, skimmed milk powder, dried egg white, 5% oats, 5% blueberry pieces, rapeseed oil and so on	1901.20.10	04.07.22	JUL27/22	By application of GIRs 1 & 6	
7	"Fuel 10K Toffee Apple Oat Muffin", containing 40% oat flour, dried egg white, chicory root fibre, wheat bran, 6% oat, skimmed milk powder, 4% caramel pieces, whey (milk) and so on	1901.20.10	04.07.22	JUL26/22	By application of GIRs 1 & 6	
8	"FUEL 10K protein breakfast milk drink vanilla", containing 93% skimmed milk, milk protein, sunflower oil, rice starch, gluten free oat, flavoring and so on	2202.99.70	04.07.22	JUL25/22	By application of GIRs 1 & 6	
9	"FUEL 10K protein breakfast milk drink chocolate flavor", containing 93% skimmed milk, milk protein, fat reduced cocoa powder, sunflower oil, rice starch, thickeners, gluten free oats & citrus free, sweetener (sucralose), vitamins and so on	2202.99.70	04.07.22	JUL24/22	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
10	"Beauty Sparkling" Collagen Drink, pomegranate flavoured, in 300 mL can, containing carbonated water, beauty collagen, malic acid, 0.2% pomegranate powder, flavouring, vitamin C and sucralose	2202.10.12	04.07.22	JUL28/22	By application of GIRs 1 & 6	
11	"Lifematrix" Trans-Dermal Spray Magnesium oil 250 mL, containing purified water, magnesium chloride, MSM (methylsulfonylmethane), kalahari salt, designed to assist with magnesium intake, directly through the skin	3304.99.00	04.07.22	JUL29/22	By application of GIRs 1 & 6	
12	"Lifematrix MCT Oil Vanilla flavor" 250 mL, containing MCT oil from palm kernels & coconuts in ratio 60:40 of caprylic(C8) and capric (C10) fatty acids, vanilla flavor and used as energy source supplement	2106.90.30	04.07.22	JUL21/22	By application of GIRs 1 & 6	
13	"Lifematrix MCT Powder", chocolate flavor 350 g, containing MCT oil powder (60% caprylic C8, 40% capric C10), isomaltulose, sodium caseinate, cocoa, stearic acid, used as energy source supplement	2106.90.30	04.07.22	JUL20/22	By application of GIRs 1 & 6	
14	"Natessance Dentifrice a croquer", in box of 80 tablets, containing calcium citrate, erythritol, calcium carbonate, sodium bicarbonate, aroma, magnesium stearate, menthol and so on, used for brushing teeth	3306.10.00	04.07.22	JUL14/22	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
15	"Nicorette" Transdermal Patch 10 mg, where each patch contains nicotine equivalent to 1.75 mg/ 10 cm2, containing triglycerides, PET film and so on, used as part of smoking cessation programme as a temporary aid to cigarette smoker	2404.92.00	04.07.22	JUL18/22	By application of GIRs 1 & 6	
16	"Canderel Gorgeous Milk Chocolate 0% added sugar", presented in 100 g bar and containing sweetener maltitol, cow's milk powder, cocoa butter, cocoa mass, emulsifier, minimum 32% cocoa solids, minimum 22% milk solid and so on	1806.32.10	04.07.22	JUL17/22	By application of GIRs 1 & 6	
17	"Canderel Simply Dark Chocolate 0% sugar", presented in 30 g bar and containing cocoa mass, sweetener maltitol, dietary fibre cocoa butter, emulsifier, flavoring vanilla and minimum 49% cocoa solid	1806.32.10	04.07.22	JUL19/22	By application of GIRs 1 & 6	
18	"Canderel Magic Bubble Milk chocolate 0% added sugar", presented in 30 g bar and containing sweetener maltitol, cow's milk powder, cocoa butter, cocoa mass, emulsifier, minimum 32% cocoa solids, minimum 20.9% milk solid and so on	1806.32.10	04.07.22	JUL16/22	By application of GIRs 1 & 6	

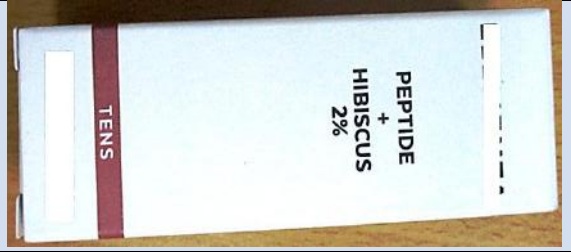

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S/N.	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
19	"Canderel" Milk chocolate 0% added sugar" with crispy cereal, containing sweetener maltitol, cow's milk powder, cocoa butter, cocoa mass, 8% crisped cereal, emulsifier, minimum 32% cocoa solids and so on	1806.32.10	04.07.22	JUL13/22	By application of GIRs 1 & 6	
20	"Canderel Choco Wafer bar 30 g with 0% added sugar", containing 35% milk chocolate, sweetener maltitol, cocoa butter, cow's milk, cocoa mass, emulsifier, minimum 35% cocoa solids, milk solids 21% in milk chocolate	1806.32.10	04.07.22	JUL15/22	By application of GIRs 1 & 6	
21	Disposable paper food container, also described as paper lunch box, where it is made of 95% paper & 5% LDPE, made in one single piece and no glue is used to assemble it	4819.10.00	04.07.22	JUL23/22	By application of GIRs 1 & 6	
22	"Shivering Mountain Premium Dry Gin" @ 40% Vol., in 700 mL glass bottle, where the gin is created simply by buying in pre-made neutral grain spirit (NGS, made 100% with wheat) and redistilled with some botanicals to get a flavor from those botanicals	2208.50.19	05.07.22	JUL10/22	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
23	"Bioearth" Single-use cellulose face mask, containing ingredients with antioxidant action, aloe vera juice & extract of Jania Rubens, formulated to help revitalise dull, tired skin and has immediate effect of adding brightness to complexion	3304.99.00	05.07.22	JUL30/22	By application of GIRs 1 & 6	
24	"BJORG Coco (Boisson biologique à base de noix de coco), sans sucres, présentée dans 1L tetrapack, contient l'eau, 4.8% noix de coco, amidon de riz, arôme naturel de coco, sel marin et stabilisants"	2202.99.90	05.07.22	JUL31/22	By application of GIRs 1 & 6	
25	"BJORG EPEAUTRE, Noisette spelt" - Hazelnut drink in 1L, with no added sugar, containing water, spelt(7% wheat), 6% rice, 3% hazelnuts, 2.2% oats, sunflower oil and salt	2202.99.90	05.07.22	JUL32/22	By application of GIRs 1 & 6	
26	"Vitasoy Organic Soyamilk, Creamy Original", in 1L tetrapack, containing water, organic whole soyabeans, organic barley flour, organic sugar, sea salt, acidity regulator and natural flavorings	2202.99.10	06.07.22	JUL36/22	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	"Naked Collagen Plus sachets of 11.3 g", containing pure hydrogenated beauty collagen, buffered vitamin C, lactospore, bacillus coagulants, promotes plump, wrinkle free, supple skin, strengthens nails, promote joint & bone health	2106.90.30	06.07.22	JUL39/22	By application of GIRs 1 & 6	
28	"Beauty Sparkling" collagen drink coconut flavoured, in 300 mL can and containing carbonated water, beauty collagen, malic acid, 0.2% coconut powder, flavoring vitamin C and sucralose as ingredients	2202.10.12	06.07.22	JUL38/22	By application of GIRs 1 & 6	
29	"Bioearth Elementa Peptide + Hibiscus 2%", 15 mL, containing aqua, glycerin, cellulose gum, hydrolyzed hibiscus extract, sodium hyaluronate and so on, and 2-3 drops is applied directly onto cleansed facial skin before applying cream or dilute in cream base	3304.99.00	06.07.22	JUL40/22	By application of GIRs 1 & 6	
30	"Bioearth Elementa buffered glycolic acid 10%", 15 mL, containing aqua, glycolic acid, cellulose gum, ammonium hydroxide, sodium hyaluronate and so on, where 2-3 drops are applied on cleansed skin directly to face before cream or diluted in its base cream	3304.99.00	06.07.22	JUL37/22	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
31	"Yellow Healing Power" - Soft dried fruit, nut super food-based health bar of net weight 50 g, containing turmeric, ginger, cayenne pepper, pumpkin seeds, sunflower seeds, banana, butternut, apricots, carrots and dates	2008.97.10	07.07.22	JUL55/22	By application of GIRs 1 & 6	
32	Manioc Beer @ 6% Vol., in bottles of 0.5L, 1L and 2L, obtained from the fermentation of 30% cassava, 70% malted barley, yeast, hops and water	2203.00.19	07.07.22	JUL61/22	By application of GIRs 1 & 6	
33	"Pomme Doublée Apple Spritz" @ 8% Vol., 750 mL, containing mix of apple juice, osmotic water & calvados 56% Alc. Vol., and gastification by carbonation at 6g/L is carried out during production process	2208.90.29	07.07.22	JUL62/22	By application of GIRs 1 & 6	
34	"Algoblend PLA Sargasse utilise en substitution du plastique, composée de 80% de plastique et 20% d'algues, utiliser comme injection pour faire des souffler de bouteille"	3902.30.00	08.07.22	JUL65/22	By application of GIRs 1 & 6	
35	"Optifast" Bar Berry Flavor Crunch, containing protein, fat, carbohydrate, fibre, polydextrose and so on	1806.32.10	08.07.22	JUL57/22	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	"Red Repair Bar 50 g", containing dates, sunflower seeds, 8% cranberries, almonds, flaxseed, raisins, 6% goji berries, 5% pomegranate, 2% cacao nibs, pumpkin seeds, lucuma and ginger	1806.32.10	08.07.22	JUL56/22	By application of GIRs 1 & 6	
37	"Thirsty Fox IPA Mauritian Craft Beer" @ 4.8% Vol., in bottle of 330 mL, containing water, barley malt, hops & yeast and manufactured from fermentation of malt with hops	2203.00.19	08.07.22	JUL63/22	By application of GIRs 1 & 6	
38	"Pulsin" Peanut Choc Protein Bar, 50 g, containing 27% peanuts, brown rice malt, pea protein, chicory fibre, chocolate chips (cocoa mass), sweetener (xylitol), cocoa butter, 6% peanut butter, agave nectar, rice protein and so on	1806.32.10	08.07.22	JUL58/22	By application of GIRs 1 & 6	
39	Ceiling Fan with blades and a LED light in the middle	9405.11.00	08.07.22	JUL64/22	By application of GIRs 1 & 6	
40	"Chin Chin" Island wine @ 12% Vol., in bottle 700 mL, obtained from fermentation of sugar, water & yeast, followed by addition of aroma & flavors, CO2 is injected to wine	2206.00.71	12.07.22	JUL66/22	By application of GIRs 1 & 6	
41	"Popping Boba", lychee flavor, containing water, fructose syrup, lychee juice, flavor, potassium sorbate, sucralose and so on	2106.90.90	12.07.22	JUL59/22	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
42	"Effectimite 240 SC" - Insecticide for agricultural use containing 24% w/v spiromesifen & 76% w/v other ingredients and affects development and fecundity of whiteflies, mites, ovicidal and has a translaminar movement throughout leaf surface	3808.91.30	13.07.22	JUL78/22	By application of GIRs 1 & 6	
43	"Beauty" Collagen drink Blueberry, in can 300 mL, containing carbonated water, beauty collagen (bovine type 1), malic acid, 0.2% blueberry powder, flavorings, vitamin C and sucralose	2202.10.12	14.07.22	JUL75/22	By application of GIRs 1 & 6	
44	"Nicorette" Freshmint 2 mg gum nicotine, where each piece contains nicotine-resin complex, sugar free, 608.0 mg xylitol, 2.0 mg acesulfame potassium, contains sweetener and helps to relieve cravings and help to stop smoking	2404.91.00	14.07.22	JUL71/22	By application of GIRs 1 & 6	
45	Cut raw wood slab, raw material made from tropical wood for the manufacture of furniture	4407.29.00	14.07.22	JUL68/22	By application of GIRs 1 & 6	
46	"Nestle Optifast VLCD", shake of strawberry flavor, containing 31% skimmed milk powder, milk proteins, maltodextrin (corn), vegetable oil, minerals, glucose syrup (corn), sugar, fish oil, sweeteners, vitamins, etc., meant for dietary management of obesity	1901.90.90	15.07.22	JUL81/22	By application of GIRs 1 & 6	

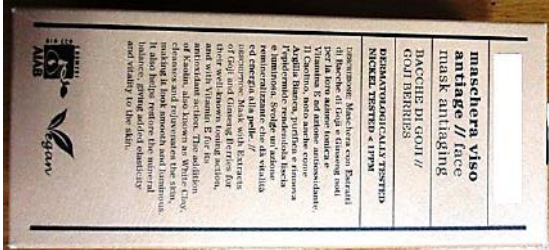



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47	"Beauty Gen Naked Collagen Pure Hydrolysed Peptan Collagen", containing peptan collagen as ingredient, promotes plump, wrinkle-free, supple skin, strengthens nails, enhances muscle regeneration, promotes bone and joint health	2106.90.30	15.07.22	JUL69/22	By application of GIRs 1 & 6	
48	Purple Protein collagen powder 400 g, containing powdered bovine collagen, powdered organic berries (blueberries & aronia berries), used as protein supplement to help promote joint & bone health and added to smoothies/ shakes or meals	2106.90.30	15.07.22	JUL73/22	By application of GIRs 1 & 6	
49	Raw vegan protein powder 400 g, containing brown rice protein powder and is ready to eat	2106.90.30	15.07.22	JUL74/22	By application of GIRs 1 & 6	
50	"Optifast" Lemon Cream Dessert 53 g, containing 25% milk protein isolate, 13% calcium caseinate, 6% sodium caseinate, fructose, sugar, maize dextrin and so on, meant for dietary management of obesity	1901.90.90	16.07.22	JUL72/22	By application of GIRs 1 & 6	
51	Unflavoured Medium Chain Triglycerides (MCT) Oil, 500 mL, containing MCT oil from palm kernels in ratio 60:40 of caprylic (C8) & capric (C10) fatty acids, where 1-3 tsp of oil is added to coffee, in smoothie/ shake or taken directly	2106.90.30	18.07.22	JUL76/22	By application of GIRs 1 & 6	


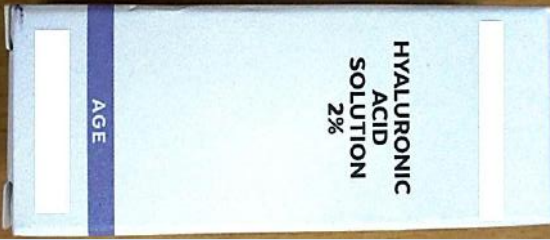
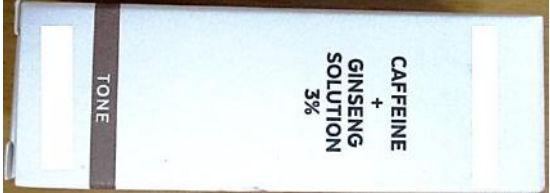

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S/N.	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
52	"Drumshanbo Gunpowder Irish" Gin @ 43% Vol., in 70 cL glass bottle, containing ethanol, water, juniper berries, coriander seed, angelica root, gunpowder tea	2208.50.99	20.07.22	JUL84/22	By application of GIRs 1 & 6	
53	"PENECOAT PU-L" - Coloured, elastic, protective, one component aliphatic polyurethane coating used as a top-coat for protection over the exposed waterproofing coating of "PENECOAT ELASTIC PROFESSIONAL" and "SIMP COAT 25", subject to high wear conditions	3909.50.00	20.07.22	JUL87/22	By application of GIRs 1 & 6	
54	"Natessance Spray Protecteur Papoo, huile essentielle de lavande", containing water, lavender flower water, capryl glucoside, propanediol, leaf oil, lactic acid, fruit extract and so on and helps to clean scalp of children	3305.90.00	20.07.22	JUL86/22	By application of GIRs 1 & 6	
55	"Bioearth" Face Mask Lift effect, containing aqua, ceteraryl, cetearyl glucoside, aloe bar-badensis leaf juice, etc., face should be cleansed & dried before application, then apply mask, leave to act for 15-20 mins and then remove	3304.99.00	20.07.22	JUL99/22	By application of GIRs 1 & 6	

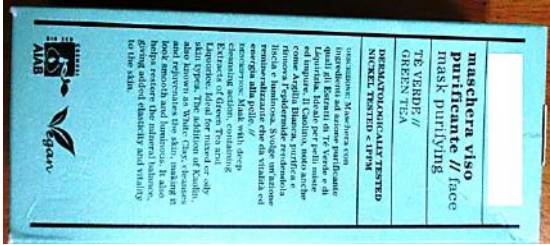



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56	"Bioearth" Face Mask Antiaging Goji Berries, containing aqua, prunus amygdalus dulcis oil, ethylhexyl stearate, tocopheryl acetate, etc, face should be cleansed & dried before application, then apply mask and leave to act for 15-20 mins and then removed	3304.99.00	20.07.22	JUL100/22	By application of GIRs 1 & 6	
57	"Bioearth" Face Mask spots & pigmentation gluconolactone, containing aqua, mandelic acid, propanediol, jania rubens extract, ascorbyl palmitate, etc., face should be cleansed & dried before application, apply mask, leave to act for 15-20 mins, remove mask	3304.99.00	20.07.22	JUL101/22	By application of GIRs 1 & 6	
58	"Canderel Dark & Mint", containing cocoa mass, sweetener (maltitol), dietary fibre, cocoa butter, emulsifier, minimum 49% cocoa solids	1806.32.10	20.07.22	JUL102/22	By application of GIRs 1 & 6	
59	"Canderel Choco Fingers", containing 81% milk chocolate, sweetener (maltitol), cocoa butter, cow's milk powder, cocoa mass, minimum 35% cocoa solids, vegetable fat, rice flour and so on	1905.32.10	20.07.22	JUL103/22	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
60	"Elementa Vitamin E 2%", containing ethylhexyl palmitate, caprylic triglyceride, tocopheryl acetate, argania spinosa kernel oil, apply 2-3 drops on cleansed skin directly to face before cream or diluted in its base cream	3304.99.00	20.07.22	JUL104/22	By application of GIRs 1 & 6	
61	"Elementa Hyaluronic acid solution 2%", containing aqua, cellulose gum, sodium hyaluronate, aloe barbadensis leaf juice, capry; glycol, phenethyl alcohol, apply 2-3 drops directly on cleansed skin before applying the cream or dilute it in the cream base	3304.99.00	20.07.22	JUL105/22	By application of GIRs 1 & 6	
62	"Elementa Caffeine + Ginseng solution 3%", containing aqua, caffeine cellulose gum, panax ginseng root extract, sodium hyaluronate, phenethyl alcohol, caprylyl glycol, apply 2-3 drops directly onto cleansed skin before applying the cream	3304.99.00	20.07.22	JUL106/22	By application of GIRs 1 & 6	
63	"Heritage Rum" @ 40% Vol., obtained by following process: Fermentation of molasses, rum distilled @ 93-94% Vol., 3 steps of blending, blending mixed together, addition of sugar syrup, and blend with water	2208.40.90	21.07.22	JUL89/22	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
64	"Bioearth" Facemask Purifying Green Tea 100 mL, containing aqua, cetearyl alcohol, ethylhexyl stearate, badensis leaf juice, ethylhexyl glycerin, etc., mask with deep cleansing action, applied on face, left to act for 15-20 mins and then removed	3304.99.00	21.07.22	JUL91/22	By application of GIRs 1 & 6	
65	"Bioearth" Face mask moisturizing energizing, containing tocopheryl acetate, ethylhexylglycerin, damascus rose water, rose apple juice, etc., designed to provide intense moisturising effect and after application skin is left looking fresh and toned	3304.99.00	21.07.22	JUL90/22	By application of GIRs 1 & 6	
66	"Canderel Choco Almonds", containing 33% almonds, sweetener (maltitol), cocoa powder, cocoa butter, cocoa mass, milk chocolate (minimum 32% cocoa solids & minimum 22% milk solids)	1806.31.10	21.07.22	JUL107/22	By application of GIRs 1 & 6	
67	"Canderel Fruity & Nutty", containing sweetener maltitol, milk powder (cow's milk), cocoa butter, 14% raisins, cocoa mass, 6% almonds, concentrated butter (cow's milk), milk chocolate (minimum 32% cocoa solids & minimum 22% milk solids)	1806.32.10	21.07.22	JUL108/22	By application of GIRs 1 & 6	

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68	"Cotton Pads, Constance Hotels & Resorts, True by Nature" - Self-adhesive paper label	4821.10.00	26.07.22	JUL109/22	By application of GIRs 1 & 6	
69	"Numb U Pro Cream, 120 g" - Local anesthetic for pre-treatment during micro blading or micro needling treatment (for external use only) and contains 10.56% lidocaine as active ingredient	3004.90.00	27.07.22	JUL114/22	By application of GIRs 1 & 6	
70	"Tag # 45, 30 mL" - Cream containing 4% lidocaine as active ingredient, used as local anesthetic for pre-treatment numbing during micro blading or micro needling treatments	3004.90.00	27.07.22	JUL113/22	By application of GIRs 1 & 6	
71	Refined Sunflower Oil - Vegetable oil of non-GM origin and is non-hydrogenated	1512.19.00	28.07.22	JUL115/22	By application of GIRs 1 & 6	