

TARIFF RULING JULY 2024

No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
1	Raze Burner- Blue Raspberry, 300g. It is a lean thermo genic pre-workout designed with potent ingredients to help achieve your weight loss goals, whilst promoting energy and focus.	2106.90.90	JUL04/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
2	Endless Nootropic- Cool Cola Zinger, 300g. It is a food supplement which promotes mental performance, neurotransmission, etc.	2106.90.30	JUL05/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
3	Roasted and Ground Flavoured Coffee	0901.21.00	JUL06/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
4	Ajinomoto Amino Vital (Apple Jelly Flavoured drink with amino acids). It is a ready to consume jelly drink, comprising of 71% water, sugar, dextrin, D-Sorbitol, etc.	2202.10.99	JUL07/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
5	The Gardener French Riviera Gin @ 42% Vol., obtained from distillation of botanicals with neutral grains spirit at 96% ABV, resting in tank for 2 weeks, followed by spirit ABV reduction with water. It is presented in 70cl bottle.	2208.50.29	JUL08/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
6	SHV White Mach 3 Shaving Set (SHV118) consisting of bristle brush, stainless steel razor, plastic bowl and stainless steel stand.	8212.10.00	JUL11/24	03/Jul/2024	BY APPLICATION OF GIRS 1, 3(B) & 6	
7	SHV Travel Mach 3 Shaving Set with badger brush (SHV127). It consists of a stainless steel razor and a brush put together for retail sale in plastic box with PU cover glass mirror.	8212.10.00	JUL12/24	03/Jul/2024	BY APPLICATION OF GIRS 1, 2(B), 3(B) & 6	
8	Rebo Hockey (L: 2.25m x W: 1.57m x H 1.6 m). It is a fast paced two player tabletop game typically found in arcades and recreational spaces. It has to be operated through a digital card system and with no monetary incentives or rewards.	9504.30.91	JUL13/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
9	Basket Ball Storm Kids - 42 inch screen moving target. It is a basketball arcade game with impressive led screen. It has to be operated through a digital card system and with no monetary incentives or rewards.	9504.30.91	JUL14/24	03/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
10	Nevodis- Nevoseq RSA Liq TR, containing poly (acrylic acid sodium salt). Product use: textile auxiliary/sequestering, dispersant, washing agent and protective colloid agent.	3906.90.00	JUL15/24	04/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
11	CPL Chimicia- Keojet KRF- Formaldehyde-free post-treatment for dyed and printed fabric. Composition: mixture of acrylic copolymers. Product use: textile auxiliary for industrial use.	3906.90.00	JUL16/24	04/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
12	V4T4F-NOVUS EURO II 6X4 TRACTOR (420PS, 16S), Model DX12TIS (EURO II), Type: Diesel. Transmission Type: Manual F16/R2	8701.21.10	JUL25/24	04/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
13	Baxi- Monobloc Heat Pump Water Heaters- SPC 250 EVO HK 385. It combines a hot water tank with an air to water heat pump. The system extracts the energy in the air and uses it to heat the water in the tank through a refrigerant.	8516.10.00	JUL26/24	04/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
14	Maharishi Ayurveda- Livomap Syrup, 200ml- Hepatoprotective, stimulates liver function. A herbal supplement indicated for stimulating liver function, for jaundice, hepatitis and hepatomegaly.	2106.90.30	JUL27/24	04/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
15	V- Neck Sleeveless Ladies Jumpsuit made of 97% cotton and 3% elasthane.	6211.42.00	JUL28/24	05/Jul/2024	BY APPLICATION OF GIRS 1, 2(B), 3(B) & 6	
16	Thirsty Fox Lite- Mauritian Craft Beer 2.5% Alc. /Vol. in 330ml bottle, obtained from fermentation of malt with hops. It is then clarified, filtered, pasteurized and bottled.	2203.00.19	JUL29/24	05/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
17	Maharishi Ayurveda Liver Care (60 tablets) - 500mg- a herbal supplement useful in hepatitis, hepatomegaly, liver disorders and splenomegaly.	2106.90.30	JUL30/24	05/Jul/2024	BY APPLICATION OF GIRS 1 & 6	



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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
18	Le bon vinaigre- le condiment balsamique blanc 6%, 35cl. Ingredients: vinaigre de vin de Chardonnay (sulfites), Mout concentré rectifié. Process of manufacture: acetic fermentation of wine followed by aging in oak barrels for 2 years.	2209.00.90	JUL32/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
19	Carbonated Soft Drink Tonic, 0% Alc., containing water, sugar, carbon dioxide, natural flavourings, etc., presented in 0.33L glass bottle.	2202.10.19	JUL34/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
20	Alcoholic Cocktail Pina Colada Taste @ 4.7% Vol. containing apple-pineapple wine (51%), water, sugar, carbon dioxide, pina colada flavour, etc., presented in 0.33L glass bottle.	2206.00.29	JUL35/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
21	A. Le Coq Alcoholic Cocktail Mojito Taste @ 4.7% Alc., containing apple-lime wine (51%), water, sugar, carbon dioxide, lemon juice concentrate, lemon, mint and rum flavours, etc., presented in 0.33 L glass bottle.	2206.00.99	JUL36/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
22	A. Le Coq London Tartu 1807 Alcoholic Cocktail (Cosmopolitan) @ 4.7% Alc. alc., containing apple-cranberry wine (51%) , water, sugar, carbon dioxide, etc. It is presented in 0.33L glass bottle.	2206.00.99	JUL33/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
23	Fireman Shooting- Size: W2480 x D1770 x H2300mm. Same will be operated through a card system and with no monetary incentives or rewards.	9504.30.91	JUL31/24	08/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
24	SEAC P-Synchro Diving Regulator Set 230 Bar- It is designed for dives in cold water.	9020.00.00	JUL44/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
25	A. Le Coq- Alcoholic Cocktail Sex on The Beach @ 4.7% Alc., containing apple-orange wine (51%), water, sugar, carbon dioxide, orange/peach/cranberry/rum flavours, etc. It is presented in 0.33L glass bottle.	2206.00.99	JUL46/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

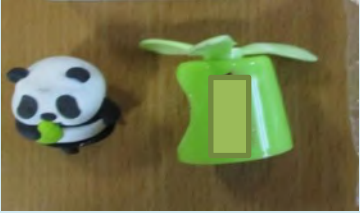
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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
26	Mustela Stelatopia+ - Bébé, Enfant, Famille, 300ml - Very dry to atopic skin- Lipid replenishing cream anti-itching- Repairs and Protects- Immediate and Anti-relapse effect.	3304.99.90	JUL38/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
27	Mustela- Bébé, Enfant, Famille- 50+ SPF- Lait solaire très haute protection - 40ml. Ingredients: aqua, caprylic/capric triglyceride, dicaprylyl carbonate, etc.	3304.99.90	JUL37/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
28	Pink Pigeon Mauritian Vanilla Spice Rum Spirit Drink @37.5% alc. vol., obtained by diluting light rum having organoleptic characteristics with demineralised water, syrup and natural vanilla. The product is homogenously blended and presented in 70cl bottle.	2208.40.40	JUL45/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
29	Rum-Calvados Cask Finish @ 44.7% Vol., obtained by blending distilled fermented sugarcane juice (in Copper Pot Still) with demineralised and UV treated water. Same is presented in 50ml, 200ml and 500 ml bottle.	2208.40.90	JUL42/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
30	Rum Single Malt Cask Finish @ 43.01% Alc. Vol., obtained by blending distilled fermented sugarcane juice with demineralised and UV treated water. Same is presented in 50ml, 200ml, and 500ml bottles.	2208.40.90	JUL40/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
31	Gentlemen Single Cask Pure Cane Rum 9 years Old @ 48.4% Vol., obtained by blending distilled fermented sugarcane juice with water, followed by ageing for at least 9 years and thereafter blending with water. Same is presented in 500 ml bottle.	2208.40.90	JUL43/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
32	Cannibal Citrus & Rhum Spirit of Mauritius @ 40% Alc. Vol., obtained by blending distilled fermented sugarcane juice with water, sugar and citrus. Same is presented in 700ml bottle.	2208.40.90	JUL39/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
33	Distillerie de Labourdonnais Héritage 250 ans d'histoires Edition Limitée Vieux Rhum @44% Vol. in 700 ml bottle, obtained by blending distilled fermented sugarcane juice with water, followed by ageing for at least 4 years and thereafter blending with water.	2208.40.90	JUL41/24	10/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
34	Ikeda Car Vent Perfume, consisting of 1 block of fragrance refill and a perfume body comprising of a plastic aeroplane and an animal toy.	3926.40.90	JUL55/24	11/Jul/2024	BY APPLICATION OF GIRS 1, 3(B) & 6	
35	DFSK Electric Mini Van EC35 II - 60KW- 5 Seater. Type: Lithium Iron Phosphate Battery.	8704.60.33	JUL56/24	11/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
36	Electric Mini Van EC35 - 60KW - 2 seats. Type: Lithium Iron Phosphate Battery.	8704.60.31	JUL57/24	11/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
37	GR8 Wines of alcoholic strength between 10% and 14%-(references- GR8 Merlot, GR8 Carbenet Sauvignon, GR8 Sauvignon Blanc, GR8 Cinsault), obtained from fermentation of fresh grape juice, imported in bulk for bottling.	2204.29.10	JUL53/24	11/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
38	Western Cape Wines of alcoholic strength between 10% and 14%-(references- Western Cape Merlot, Western Cape Carbenet Sauvignon, Western Cape Sauvignon Blanc and Cinsault), obtained from fermentation of fresh grape juice, imported in bulk for bottling.	2204.29.10	JUL54/24	11/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
39	Moringa Loose Dried Leaves, manufactured from Moringa Oliefera plant.	1211.90.90	JUL60/24	11/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
40	Le Bon Vinaigre- Vinaigre de Jus de Canne, A.C 6%, obtained from alcoholic fermentation of cane juice, followed by acetic fermentation and thereafter aged in oak barrels for 6 years. Same is presented in 35cl bottle.	2209.00.90	JUL59/24	11/07/2024	BY APPLICATION OF GIRS 1 & 6	



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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
41	Chatel- Rhum Arrangé Gingembre Passion Boisson Spiritueuse @ 35% Alc., containing water, glucose syrup, cane alcohol, rum, sugarcane juice, etc. Same is presented in 70cl bottle.	2208.40.90	JUL58/24	11/07/2024	BY APPLICATION OF GIRS 1 & 6	
42	New Motorcycle. Make YAMAHA. Model: XMAX 300. Chassis No. MH3SH227000001034, petrol. Engine Type 4-stroke, liquid cooled, single cylinder. Displacement- 292cc. Maximum Power- 20.6KW @ 7250rpm.	8711.30.21	JUL76/24	12/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
43	Frozen Precooked Tuna Artery Bulbs	1604.14.19	JUL67/24	12/07/2024	BY APPLICATION OF GIRS 1 & 6	
44	Suntana Plus Tropical Fruit Juice, in 245ml can, containing water, passion fruit juice 10%, mango juice 10%, white grape juice 5%, sucrose, pineapple juice 5%, etc.	2202.10.91	JUL73/24	12/07/2024	BY APPLICATION OF GIRS 1 & 6	
45	Ambipur WC Active Gel Pink Hibiscus & Rhubarb, for washing toilets. It contains aqua, sodium laureth sulphate, lauryl glucoside, etc. Same is meant for retail sale.	3402.50.90	JUL79/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	

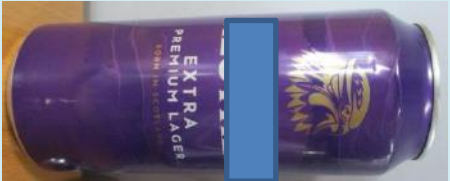

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
46	Arctic Blue Oat Dairy-Free Oat Liqueur @ 17% Alc., obtained by mixing oat, water, etc. with gin which is manufactured by extracting berries and other botanicals from grain-based ethanol, followed by distillation and dilution. Same is presented in 500ml bottle.	2208.70.90	JUL75/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
47	Arctic Blue Gin Navy Strength @ 58.5% Alc. Vol., obtained by extracting berries and other botanicals from grain based ethanol, followed by distillation and dilution. The product is presented in 500ml bottle.	2208.50.99	JUL74/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
48	100% Decaffeinated Roasted and Ground Coffee (Nespresso) Capsules.	0901.22.00	JUL71/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
49	Snow Lotus Pedicure Spa Chair-fitted with a pump system and water nozzle for whirlpool massage of the lower legs and feet.	9019.10.10	JUL77/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
50	Diamond Lotus Pedicure Spa Chair fitted with pump and water nozzle for whirlpool massage of the lower legs and feet.	9019.10.10	JUL80/24	16/Jul/2024	BY APPLICATION OF GIRS 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
51	Les Greffieux AOP Ermitage Couleur Rouge @ 13.45% Vol, obtained from fermentation of grapes and presented in 750ml bottle.	2204.21.99	JUL72/24	16/07/2024	BY APPLICATION OF GIRS 1 & 6	
52	Mission Tortilla Chips Cheese Flavour, 65g, containing cornflour >65%, vegetable palm oil, cheese flavour seasoning, etc.	1905.90.91	JUL78/24	16/07/2024	BY APPLICATION OF GIRS 1 & 6	
53	Slat Acoustic Panel, to be affixed to the wall and comprising of MDF slats and textile felt fabric.	5602.29.00	JUL89/24	18/Jul/2024	BY APPLICATION OF GIRS 1, 2(B), 3(C) & 6	
54	KAP10 Blanche Craftbeer @ 2.9% Alc., obtained from fermentation of malted barley, wheat hops, etc. It is presented in 33cl glass bottle.	2203.00.19	JUL85/24	18/07/2024	BY APPLICATION OF GIRS 1 & 6	
55	KAP10 Craftbeer, Amber Ale @ 5.8% Alc., obtained from fermentation of malt, hops, etc. It is presented in 33cl glass bottle.	2203.00.19	JUL86/24	18/07/2024	BY APPLICATION OF GIRS 1 & 6	


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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
56	Aluminium Bus Shelter incorporating a LED advertising light box display and sides of tempered glass.	7610.90.00	JUL84/24	18/07/2024	BY APPLICATION OF GIRS 1, 3(B) & 6	
57	Pink Pigeon Mauritian Vanilla Spiced Rum Spirit Drink @ 37.5% Alc.- 700ml, obtained by diluting light rum having organoleptic characteristics with demineralised water, sugar syrup 45g/L and natural vanilla extract followed by homogenous blending.	2208.40.40	JUL83/24	18/07/2024	BY APPLICATION OF GIRS 1 & 6	
58	Kestrel Extra Premium Lager @ 4.6% Alc. A beer made using barley malt, wheat, hop extract, etc. and presented in 500 ml cans.	2203.00.11	JUL88/24	18/07/2024	BY APPLICATION OF GIRS 1 & 6	
59	Kestrel Extra Premium Lager @ 7% Alc. A beer made using hops, crushed malt, glucose syrup, etc. and presented in 500 ml cans.	2203.00.11	JUL87/24	18/07/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
60	Arctic Blue Gin Rose @37.5% Alc., obtained by mixing bilberry concentrate, water, etc. with gin which is manufactured by extracting berries and other botanicals from grain-based ethanol, followed by distillation and dilution. Same is presented in 500ml bottle.	2208.50.99	JUL93/24	19/Jul/2024	BY APPLICATION OF GIRS 1 & 6	
61	African Bus Shelter (Galvanised) Iron sheet solution, incorporating a LED advertising light box display.	7308.90.90	JUL97/24	22/07/2024	BY APPLICATION OF GIRS 1, 2(B), 3(B) & 6	
62	Shopping Box made of expanded polypropylene. It has a water tight surface and excellent insulation attributes with high thermal stability.	4202.99.00	JUL98/24	22/07/2024	BY APPLICATION OF GIRS 1 & 6	
63	Special Alzabadiu Lo Yoghurt Zibadi- Vanilla Flavour. It consists of reconstituted milk, yoghurt and boiled water and is presented in 1L plastic bottle.	0403.20.90	JUL102/24	22/07/2024	BY APPLICATION OF GIRS 1 & 6	
64	Nespresso 100% Roasted and Ground Flavoured Coffee (with natural flavour)	0901.21.00	JUL99/24	22/07/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
65	Bottega 0 White @ 0.5% Alc. Vol- a sparkling non-alcoholic drink, containing grape must, water, etc. It is presented in 75cl bottle.	2202.10.91	JUL100/24	22/07/2024	BY APPLICATION OF GIRS 1 & 6	
66	Clipper Chamomile, Peach & Orange Organic Fusion, in 250 ml can, containing water, fruit juice from concentrate (apple-41.5%, white grape-2.2% and lemon 1%), natural chamomile, orange and peach flavouring.	2202.10.91	JUL101/24	22/07/2024	BY APPLICATION OF GIRS 1 & 6	
67	Thermo Future Box without trolley made of expanded polypropylene. It is meant to keep food hot or cold and to transport food from one place to another.	4202.99.00	JUL121/24	23/07/2024	BY APPLICATION OF GIRS 1 & 6	
68	Kestrel Super Premium Lager Beer @ 9.0% alc. by vol., obtained from water, barley malt, glucose syrup and hop extract. It is presented in 500ml can.	2203.00.11	JUL120/24	23/07/2024	BY APPLICATION OF GIRS 1 & 6	
69	Pergama Ice Tea of different flavours (Peach & Nectarine, Lemon & Lime, Forrest Berries, Mango & Exotic Fruits, Watermelon & Strawberry)- 250ml, containing sugar, black tea extract, acidity regulator and flavours as main ingredients.	2202.99.70	JUL124/24	23/07/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
70	Turnstar- Titan Half Height Industrial Turnstile. It is suited for applications requiring high volume access and medium levels of security.	8479.89.90	JUL123/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
71	Dango Strawberry Flavoured Milk, 190ml in tetra pack. It consists of recombined sterilized natural cow's milk, semi skimmed.	2202.99.70	JUL133/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
72	Mckane Soda Water- Sparkling Drink, containing carbonated water, potassium bicarbonate, salt, citric, etc. It is presented in 300ml aluminium can.	2202.10.12	JUL129/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
73	Windhoek Premium Lager @ 4% alc. Vol., obtained from fermentation of malted barley and hops, presented in 500ml can.	2203.00.11	JUL130/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
74	NBL Beers- Windhoek Premium Draught @ 4% alc. Vol., obtained from fermentation of malted barley and hop, presented in 440ml bottle.	2203.00.19	JUL127/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
75	Windhoek Premium Lager Beer @ 4% alc. Vol., obtained from fermentation of malted barley and hops, presented in 330ml bottle.	2203.00.19	JUL132/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
76	Finest Tafel Lager @ 4% alc. Vol., obtained from fermentation of malted barley and hop, presented in 330ml glass bottle.	2203.00.19	JUL126/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
77	Namibia's Finest Tafel Lager @ 4% alc. Vol., obtained from fermentation of malted barley and hops, presented in 300ml can.	2203.00.11	JUL125/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
78	NBL-Tafel Lager Radler Lemon SA @ 2.4% alc. Vol., obtained from fermentation of malted barley and hops, presented in 500 ml can.	2203.00.11	JUL128/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
79	Namibia's Finest Tafel Lager Beer @ 4% alc. Vol., obtained from fermentation of malted barley and hop, presented in 500ml can.	2203.00.11	JUL131/24	24/07/2024	BY APPLICATION OF GIRS 1 & 6	
80	TD0216 Auto- Transfer Push Bar Roll Towel Dispenser- Plastic.	8479.89.90	JUL142/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	
81	McKane Lemonade- Sparkling Flavoured Drink containing carbonated water, sugar, citric acid, flavouring, etc. Same is presented in 300ml can.	2202.10.12	JUL147/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
82	Mc Kane Grape Fruit Sparkling Flavoured Drink containing carbonated water, sugar, citric acid, flavouring, etc. It is presented in 300ml can.	2202.10.12	JUL145/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	
83	McKane Tonic Water- Sparkling Flavoured Drink, containing carbonated water, sugar, citric acid, flavouring, etc. Same is presented in 300ml can.	2202.10.12	JUL148/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	
84	Mc Kane Ginger Ale Sparkling Flavoured Drink, containing carbonated water, sugar, citric acid, ginger concentrates, etc. It is presented in 300 ml can.	2202.10.12	JUL144/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	
85	Charger Energy Drink, containing sugar, carbon dioxide, vitamins, aroma transmitter, etc. It is presented in 250ml and 500 ml can.	2202.10.12	JUL146/24	26/07/2024	BY APPLICATION OF GIRS 1 & 6	
86	Ironing Board with boiler, heating, suction, blowing and vaporizing system. It comprises of an electric ironing board and an electric iron.	8516.40.00	JUL143/24	26/07/2024	BY APPLICATION OF GIRS 1, 2(B), 3(B) & 6	

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No.	Description of Goods	Ruled HS Code	Serial No.	Date of Ruling	Rationale	Pictures
87	McKane Dry Lemon Sparkling Flavoured Drink, containing carbonated water, sugar, lemon juice from concentrate (1%), citric acid, etc. Same is presented in 300ml can.	2202.10.12	JUL150/24	29/07/2024	BY APPLICATION OF GIRS 1 & 6	
88	3D Bio-Printers, model (i) Bionova X and Bio X6.	8485.80.00	JUL149/24	29/07/2024	BY APPLICATION OF GIRS 1 & 6	