



## Tariff Rulings November 2022

S/N	Description of Goods	Ruled HS Code	Date of Ruling	Serial No.	Rationale	Picture
1	"Mayo Table, brand SteelCraft Vissco", made of 304 stainless steel, of adjustable height, 5.0 cms heavy duty non-rusting swelving castors, designed to keep important surgical plies near patient	9402.90.90	01.11.22	NOV02/22	By application of GIRs 1 & 6	
2	Single space cabin truck, model "GATOR HPX815E", diesel 854 cc, with 2 seats, cargo box (side panels & tail gate), steel floor & load guard, capacity 454 Kgs, dump (manual, power lift option)	8704.21.11	05.11.22	NOV06/22	By application of GIRs 1 & 6	
3	"XUV835E" Gators, with engine power 43 KW 54 hp, cargo box capacity (weight) 454 Kg, engine type 4-cycle gas, electronic fuel injection (EFI), and engine displacement 812 cc	8704.31.11	05.11.22	NOV07/22	By application of GIRs 1 & 6	
4	"Biminis & Complete Hoods" obtained by cutting dralon, stitching, adding accessories like "pression or zeillet", zip & plastic and finally assembled	8708.99.20	05.11.22	NOV08/22	By application of GIRs 1 & 6	
5	Nutcracker (casse noisette) 4 x 4 x 15 cm wooden figurine, decorative items used during christmas period, made of spruce beech wood, with decorative elements made of silk, leather and fabrics	9505.10.00	07.11.22	NOV11/22	By application of GIRs 1 & 6	


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6	Sea urchin eggs, containing sea urchin eggs ( <i>paracentrotus lividus</i> ), water, sea salt, and may contain traces of fish, crustaceans, molluscs, ideal for making starters	1605.62.00	09.11.22	NOV12/22	By application of GIRs 1 & 6	
7	"Instant fat filled dairy based powder from Fonterra"; soluble powder formulated from dairy and non-dairy ingredients enriched with vitamins & minerals, containing cow's skim milk, milk solids, vegetable oil, sucrose, etc., used as hot beverage whitener	1901.90.90	09.11.22	NOV13/22	By application of GIRs 1 & 6	
8	Phenolic foam pipe insulation in tubular form for chilled water pipe & duct insulation, where the foam is a rigid CFC & HCFC free cellular foam insulation material with closed cell structure	3926.90.90	11.11.22	NOV19/22	By application of GIRs 1 & 6	
9	Plastic tumbler with lid meant to be used for drinking purposes, with label "Tipco Your EVERYDAY CUP OF HAPPINESS"	3924.10.22	11.11.22	NOV20/22	By application of GIRs 1 & 6	
10	"Southern Route Chardonnay" wine @ 13% Vol., imported in bulk for bottling, obtained from the fermentation of grapes	2204.29.10	11.11.22	NOV21/22	By application of GIRs 1 & 6	

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11	"Southern Route Merlot" wine @ 14% Vol., imported in bulk for bottling, obtained from fermentation of grapes	2204.29.10	11.11.22	NOV22/22	By application of GIRs 1 & 6	
12	"Southern Route Pinotage" wine @ 14% Vol., imported in bulk for bottling, obtained from fermentation of grapes	2204.29.10	11.11.22	NOV23/22	By application of GIRs 1 & 6	
13	"Southern Route Sauvignon Blanc" wine @ 13.5% Vol., imported in bulk for bottling, obtained from fermentation of grapes	2204.29.10	11.11.22	NOV24/22	By application of GIRs 1 & 6	
14	"De Luxe Superior" blended cane liquor @ 33% Vol., in bottles 700 mL; alcohol is distilled @ 96% A/V from fermented molasses, alcohol is distilled again @ 93 - 94% A/V, mixed with demineralized water to produce blend @ 33% A/V, stored in oak casks	2208.40.40	11.11.22	NOV25/22	By application of GIRs 1 & 6	
15	"Southern Route Rose" wine @ 13.5% Vol., imported in bulk for bottling, made from fermentation of grape juice	2204.29.10	12.11.22	NOV26/22	By application of GIRs 1 & 6	
16	"Southern Route Cabernet Sauvignon" wine @ 14% Vol., imported in bulk for bottling, made from fermentation of grape juice	2204.29.10	12.11.22	NOV27/22	By application of GIRs 1 & 6	
17	"Southern Route Chenin Blanc" wine @ 11.5% Vol., imported in bulk for bottling, made from fermentation of grape juice	2204.29.10	12.11.22	NOV28/22	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
18	Fold-away laundry frame, made of aluminium sections 84% (by value), plastic parts 5%, fasteners 5%, rope 5%, permanently mounted to the wall	9403.20.90	14.11.22	NOV29/22	By application of GIRs 1 & 6	
19	"Paul's Muesli Tropical" - Baked rolled oats & syrup with added flavor, fruits, nuts and seeds, used as a snack or an ideal breakfast, consumed with fresh fruit, yoghurt and/ or milk	1904.10.10	14.11.22	NOV30/22	By application of GIRs 1 & 6	
20	"Edinburg Gin Classic" @ 43% Vol., in bottles 70 cL, containing 70.8% juniper berries, 16.9% coriander, bitter orange peel, lavender, pine etc., obtained by distilling natural botanicals, allowed to infuse, distilled again, followed by addition of water	2208.50.29	14.11.22	NOV31/22	By application of GIRs 1 & 6	
21	"Cloture mustang en pin traite 1000 x 18000 mm, la cloture sert à delimitier des espaces clos, elle peut egalemt utiliseé pour border un chemin de terre ou proteger des massifs de fleurs"	4421.99.90	15.11.22	NOV34/22	By application of GIRs 1 & 6	
22	"ABSENTE" @ 55.06% Vol. Alc., in 700 mL bottle; macerate mugwort into an alcoholic solution with beetroot neutral alcohol, distill solid part of mugwort, distill wormwood with alcohol, peppermint with alcohol etc., followed by blending and filtration	2208.90.99	17.11.22	NOV36/22	By application of GIRs 1 & 6	

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23	"Pergola bois celeste Arc 1800 x 700 x 2210 mm; la pergola est utilisee a l'entree d'un jardin pour creer un petit espace de repos, les treillis permettent aux plantes grimpanes de s'accrocher et ainsi former une arche vegetale, source d'ombrage"	4421.99.90	17.11.22	NOV37/22	By application of GIRs 1 & 6	
24	"Lambourde en bois 2.8 x 6 x 240 cm; ces lambourdes sont parfaites pour soutenir la terrasse, elles ont ete rabotees dans l'objectif d'avoir les produits les plus droits possibles, et aussi avec les dimensions les plus precises possibles"	4407.11.00	17.11.22	NOV38/22	By application of GIRs 1 & 6	
25	Wooden fencing panel of dimensions L 90 cm x H 180 cm	4421.99.90	17.11.22	NOV39/22	By application of GIRs 1 & 6	
26	"Single Cask 2019, Single Estate Rum Cacao & Vanilla" @ 43.5% Vol. in bottle 700 mL, made with pure sugar cane juice	2208.40.90	17.11.22	NOV40/22	By application of GIRs 1 & 6	
27	"Bordure à planter en pin teinte marron, L 110.5 x H 30 cm, permettra de delimitier les espaces dans la jardin, de creer uneallee ou encore de proteger les plantations"	4421.99.90	18.11.22	NOV41/22	By application of GIRs 1 & 6	
28	Wooden panels of size 50 x 50 cm and of thickness 35 mm to cover concrete patio slab	4418.99.00	18.11.22	NOV42/22	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
29	"Liqueur Tamarind-Chilli"@ 19.5%, in bottles 50 mL & 700 mL; pure sugarcane juice is fermented, then distilled to produce raw rum, then filtered & UV treated water is added to dilute to 19.5% Alc. Vol., blended, tamarind, chilli extracts & sugar are added	2208.70.19	18.11.22	NOV46/22	By application of GIRs 1 & 6	
30	Immunity Bites in pack of 75 g for dogs & puppies of all breed, containing fresh chicken meat, sweet potato, tapioca flour, hydrolysed vegetable protein, yeast extract, egg powder etc., feed given as snack or as diet, not a substitute for food	2309.90.99	19.11.22	NOV47/22	By application of GIRs 1 & 6	
31	Sunglasses stand reference 12 stand CV 48 RFSW, with a base to be place on the floor, made of plastic to display sunglasses	9403.70.90	19.11.22	NOV48/22	By application of GIRs 1 & 6	
32	"Lemon & Ginger Liqueur" @ 19.5% Vol., in bottles of 700 mL & 50 mL, containing "Saint Aubin" rum, sugar, lemon & ginger extract, obtained from fermentation of pure sugar cane juice	2208.70.19	19.11.22	NOV49/22	By application of GIRs 1 & 6	
33	"Pastis diamant bleu" @ 45.02% Vol. Alc.; all botanicals and raw ingredients are macerated into an alcoholic solution (beetroot alcohol), solid part is distilled, blended, followed by addition of sugar and filtered	2208.90.99	17.11.22	NOV52/22	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
34	"Carport Henri 2305 x 3000 x 5120 mm, en bois, particulièrement robuste, fabriqué en pin sylvestre, conçu pour accueillir 1 voiture, composé de 6 poteaux solides de 9 cm x 9 cm d'épaisseur"	9406.10.00	21.11.22	NOV58/22	By application of GIRs 1 & 6	
35	"Tonnelle ancolie 3000 x 3000 x 2400 mm carrée de 9 m <sup>2</sup> pour terrasse ou jardin en bois de pin, contenu 4 poteaux bois, 5 longerons au niveau de toit et 4 pieds dancrages pour sol dur, tous livrés en kit à monter soi-meme"	4421.99.90	21.11.22	NOV59/22	By application of GIRs 1 & 6	
36	Knitted Jogger/ pants made of 100% viscose, where viscose is a semi-synthetic type of rayon fabric made from wood pulp that is used as a silk substitute	6104.63.00	21.11.22	NOV60/22	By application of GIRs 1 & 6	
37	Floorings of pin wood not continuously shaped along any edges, of dimensions 21 x 120 x 240 mm	4407.99.00	22.11.22	NOV61/22	By application of GIRs 1 & 6	
38	"W24 YAMAHA" Fibre boat fitted with 2 outboard motors F70AETL of 70 HP each and of length 7.1 - 7.4 m	8903.93.90	22.11.22	NOV62/22	By application of GIRs 1 & 6	
39	Knitted shirt/ blouse made up of 100% viscose	6106.20.00	22.11.22	NOV63/22	By application of GIRs 1 & 6	

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40	Knitted Jogger made of 100% cotton	6104.62.00	23.11.22	NOV70/22	By application of GIRs 1 & 6	
	Knitted T-Shirt made of 100% cotton	6109.10.00				
41	Plastic Tumbler, with label "Tealive"	3924.10.22	14.11.22	NOV71/22	By application of GIRs 1 & 6	
42	"Luna" Evaporated milk, containing 8.1% milk fat and 25.7% milk solids (cow's milk), with no sugar added, ideal for making tea, coffee and sweets	0402.91.00	15.11.22	NOV72/22	By application of GIRs 1 & 6	
43	Refrigerated salad bar/ pizza prep/ table refrigerator series, models LF050C2, LF100C4 & OL700C2, of lengths 1200 mm, 1500 mm & 1800 mm respectively, top type made of stainless steel/ marble, acrylic glass	8418.50.10	24.11.22	NOV75/22	By application of GIRs 1 & 6	



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44	"Beach House Gold Spiced" @ 40% Vol., in bottles 70 cL, containing 50.60% water, 41.88% Mauritius light rum, 5.64% sugar cane syrup, 1.48% natural oak extracts, 0.36% natural spices aroma and 0.04% caramel	2208.40.40	23.11.22	NOV78/22	By application of GIRs 1 & 6	
45	56 pieces of eyewear stand, stand made of MDF, to display in shops	9403.70.90	23.11.22	NOV79/22	By application of GIRs 1 & 6	
46	Uniport 2030 boom sprayer 2000 L	8424.49.00	23.11.22	NOV80/22	By application of GIRs 1 & 6	
47	Refined undried salt with anticaking; food grade salt containing 99.2% sodium chloride, 0.088% calcium, 0.048% magnesium, water, 0.042% insoluble matter, sulphate, moisture content, anticaking agent	2501.00.11	23.11.22	NOV82/22	By application of GIRs 1 & 6	
48	"Le Morne Mauritius Gold Rum" @ 40% Vol., in bottle 700 mL; alcohol from molasses @ 96% is added for blending, demineralized water is added, followed by premixed sugar solution, matured malt spirit, again water, caramel, food flavors, blended, again water	2208.40.40	24.11.22	NOV83/22	By application of GIRs 1 & 6	
49	"Gulf Cool Therm" phenolic foam non-adhesive; rigid CFC & HCFC free cellular foam insulation material with closed cell structure, whose polymer structure is made from poly-condensation of phenol, used in chilled water pipe and duct insulation	3921.19.00	25.11.22	NOV84/22	By application of GIRs 1 & 6	

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50	"Chateau Highball Superspecial Sir Stengah Whiskey Soda", @ 16% Alc. Vol., in bottles of 70/ 75 cL - Blend of whiskeys, lemon peel, infusions, citric acid water , CO2	2208.90.99	25.11.22	NOV85/22	By application of GIRs 1 & 6	
51	"Ready-to-drink twisst non-alcoholic pina colada @ 0.0%"; non-alcoholic pineapple & coconut drink, in aluminium can 250 mL, containing natural mineral water, sugar, 2% pineapple juice concentrate, whey powder (milk), 0.1% coconut milk	2202.10.91	28.11.22	NOV87/22	By application of GIRs 1 & 6	
52	Maple flavoured syrup 3.5 Kg, brand "Trusted Illovo quality Golden Sweetness"; concentrated viscous syrup with a rich dark golden color, pure cane sugar is partially inverted to fructose & glucose, water, salt, followed by addition of maple flavoring	2106.90.60	30.11.22	NOV92/22	By application of GIRs 1 & 6	
53	"Barbecue Brioni Modulo Lavoro Grezzo" - Work Module Brioni 70 x 70 x 80 cm, where worktop is in marmotech (a new mixture of cement & marble chips with high thermal and mechanical resistance) dyed in the mixture	9403.89.90	28.11.22	NOV99/22	By application of GIRs 1 & 6	
54	Wall light fittings reference 45761001 non-lead	9405.19.90	30.11.22	NOV100/22	By application of GIRs 1 & 6	
	LED bulb reference 9178, where the LED bulb is for wall light fittings	8539.52.00				