Bhurtun Chambers

ARC Update No. 10 of 2024 - FINDING:

SIRIUS LTD v DIRECTOR-GENERAL, MAURITIUS REVENUE AUTHORITY

ARC/CUS/004-22

09 October 2024

FACTS

This matter concerned the classification of a consignment imported by the Applicant which included "PVC Profile", plastic profilage, metal hardware, and plastic sanitary ware referred to as *Siphon*. The Applicant argued that *siphon* should be classified as sanitary ware under HS Code 3922.9090 while the MRA contended that it should be classified as pipe fittings under HS Code 3917.400.

ISSUE

The issue was therefore under which HS Code the products imported by the Applicant should be classified.

CONCLUSION AND REASONING OF THE ARC

The Committee took the view that *Siphon* should be classified under HS Code 3922.9090.

In reaching this conclusion, the Committee explained that to assign the correct HS Code to the product, it was crucial to understand its intended use. The Committee noted that the evidence presented indicated that the *siphon* retains water, serving as a barrier against odours. The Committee then proceeded to examine the definition and intended uses of the *siphon* within the framework and found that while both fittings and sanitary ware fall under the plumbing category, they serve different functions; fittings are essential for directing water

flow, while sanitary ware promotes hygiene. The Committee then explained that recognising this distinction is crucial for accurate classification.

Considering these, the Committee reasoned that as the *siphon* is considered as a plumbing fitting and its purpose is to prevent sewer gases from leaking by holding a small amount, serving as a barrier and which are typically found in sinks, toilets and drainage system, it fits the description of the fitting (Plastic Sanitary Ware) found under 3922.9090.

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