

CUSTOMS DIVISION

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Binding Tariff Information: BTI-02/2024

This Binding Tariff Information was issued by the SRC Customs Division's CVO office for the exclusive use of the applicant. The information has been made available for general reference purposes only. If you require information concerning the appropriate tariff classification of a specific product, please contact the CVO unit.

Date Issued	16 th JANUARY 2024
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GOODS	1. GROUND POWER UNIT 2. AIRCRAFT TOW BAR TRACTOR
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BINDING TARIFF INFORMATION - SEYCHELLES								
Customs Management (Tariff and Classification of Goods) Regulations, 2018								
Tariff Classification	Customs Import Duty	FTA		EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC					
8502.3900 GROUND POWER UNIT	0%	0%	0%	0%	N/A	15%	N/A	N/A
8709.1900 AIRCRAFT TOW BAR TRACTOR	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **GROUND POWER UNIT & AIRCRAFT TOW BAR TRACTOR** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **PRODUCT NAME:** Ground Power Units
MANUFACTURER: TLD
UNIT MODEL: GPU-409
WEIGHT: 2404 KG
FUEL TANK CAPACITY: 188 Litres
RATED ENGINE SPEED: 1846 Rpm

2. PRODUCT NAME: AIRCRAFT TOW BAR TRACTOR

DESCRIPTION: An aircraft tow bar tractor, with a maximum draw pull to 134Kn, designed to perform pushback and towing operations, depending on the weight version, from regional aircraft to B767-300ER and A300, A310.

ENGINE: Turbo diesel engine, 4 cylinders

TRANSMISSION: DANA SPICER T12000 power shift transmission with torque converter, 4 forward and 3 reverse, 4 wheel drive

STEERING: Hydraulically powered, 4 wheels steer

HYDRAULIC TANK CAPACITY: 45 Litres

The applicable heading for the **GROUND POWER UNIT** is **8502** and was further classified under **8502.3900- Other generating sets**

8502-Electric generating sets and rotary converters.

(i) ELECTRIC GENERATING SETS

The expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or a common base (see the General Explanatory Note to Section XVI), are classified here provided they are presented together (even if packed separately for convenience of transport)

The applicable heading for the **AIRCRAFT TOW BAR TRACTOR** is **8709** and was further classified under **8709.1900- Other vehicles used in factories, warehouse dock areas or airports**

8709-Work trucks, self-propelled, not fitted with lifting or handling equipment of type used in factories, warehouses, dock areas or airports for short distance transport of goods: tractors of the type used on railway station platforms; parts of the foregoing vehicles.

This heading covers a group of self-propelled vehicles of the types used in factories, warehouses, dock areas or airports for the short distance transport of various loads (goods or containers) or on railway station platforms, to haul small trailers.

Such vehicles are of many types and sizes. They may be driven either by an electric motor with current supplied by accumulators or by an internal combustion piston engine or other engine.

The main features common to the vehicles of this heading which generally distinguish them from other vehicles of heading 87.01, 87.03 or 87.04 may be summarised as follows:

- (1) Their construction and, as a rule, their special design features, make them unsuitable for the transport of passengers or for the transport of goods by road or other public ways
- (2) Their top speed when laden is generally not more than 30 to 35km/h
- (3) Their turning radius is approximately equal to the length of the vehicle itself

Vehicles of this heading do not usually have a closed driving cab, the accommodation for the driver often being no more than a platform on which he stands to steer the vehicle. Certain types may be equipped with a protective frame, metal screen, etc., over the driver's seat.

Tractors of the type used on railway station platforms are designed primarily to tow or push other vehicles, e.g., small trailers. They do not themselves carry goods, and are generally lighter and less powerful than the tractors of heading 87.01. Tractors of this type may also be used on wharfs, in warehouses, etc.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Sixth Edition (2017) Volume 5.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-02/2024

- The binding tariff information (BTI) provided above shall be valid for a period of 1 year from the issue date.
- BTI shall be annulled if based on inaccurate or incomplete information provided by the applicant
- As published under section 30.(7) of the Customs Management Act 2011, BTI shall cease to be valid:
 - (a)** Where a regulation is adopted and the information no longer conforms to the law laid down thereby;
 - (b)** Where it is no longer compatible with the legal interpretative rules for tariff classification of goods set out in the regulations;
 - (c)** Where it is revoked or amended provided the revocation or amendment is notified by regulations.
- An applicant who disputes BTI provided may, within 60 days of the determination lodge a formal objection to the Commissioner General, in accordance with SI 60 of 2012.
- 'Tariff Classification Advices' and 'Binding Tariff Information' can be viewed at www.src.gov.sc