

CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-06/2024

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
-------------	-------------------------------

GOODS	<ol style="list-style-type: none"> 1. 12OZ 92MM PLASTIC CLEAR CUP 2. 12OZ 96MM PLASTIC CLEAR CUP 3. 92MM PLASTIC FLAT LID STRAW SLOT 4. 96MM PLASTIC FLAT LID C SLOT
--------------	--

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					
3923.3090 92MM 12OZ PLASTIC CLEAR CUP	0%	0%	0%	0%	N/A	15%	N/A	N/A
3923.3090 96MM 12OZ PLASTIC CLEAR CUP	0%	0%	0%	0%	N/A	15%	N/A	N/A
3923.5000 92MM PLASTIC FLAT LID STRAW SLOT	0%	0%	0%	0%	N/A	15%	N/A	N/A
3923.5000 96MM PLASTIC FLAT LID STRAW SLOT	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **PLATIC CUP and LID** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** 92MM 12OZ PLASTIC CLEAR CUP
Capacity: 14.3oz
Material type: plastic
Color: clear

2. **Product name:** 96MM 12OZ PLASTIC CLEAR CUP
Capacity: 13.6oz
Material type: plastic
Color: clear
3. **Product name:** 92MM PLASTIC FLAT LID STRAW SLOT
Diameter: 96.5mm
Material type: plastic
4. **Product name:** 96MM PLASTIC FLAT LID STRAW SLOT
Diameter: 99.0mm
Material type: plastic

The applicable heading for the **PLASTIC CUP and LID** is **3923** and was further classified according to its constituent materials.

3923- Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

This heading covers all articles of plastics commonly used for packing of conveyance of all kinds of products the articles covered include:

- (a) Containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

The heading also covers:

- (l) Cups without handles having the character of containers used for the packing or conveyance of certain foodstuffs, whether or not they have a secondary use as tableware or toilet articles;
- (c) Stoppers, lids, caps and other closures.

Note; Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, "plastic utensils and polystyrene boxes is listed under Restricted Goods and an import permit is required prior to importation.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Sixth Edition (2017) Volume 2.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-06/2024

- 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.