

CUSTOMS DIVISION

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Binding Tariff Information: BTI-128/2024

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.

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| Date Issued | 26 th AUGUST 2024 |
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| GOODS | 1. DECO RELIEF GL 600G (D115.A1) |
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BINDING TARIFF INFORMATION - SEYCHELLES
Customs Management (Tariff and Classification of Goods) Regulations, 2022

| Tariff Classification | Customs Import Duty | FTA | | | EU/UK | Excise Tax | VAT | Sugar Tax | Levy |
|---|---------------------|--------|------|-------|-------|------------|-----|-----------|------|
| | | COMESA | SADC | ACFTA | | | | | |
| 2903.5100 DECO RELIEF GL 600G (D115.A1) (600ML AEROSOLS) | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |

REMARKS:

The specifications for the **DECO RELIEF GL 600G (D115.A1)** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: DECO RELIEF GL 600G (D115.A1)

Description: Souffleur Refrigerant Universel, Sans Butane, Sans Propane.

Packaging: 600ML Aerosols

Composition: Trans-1,3,3,3-tetrafluoroprop-1'ene 100%

VOC Content: 100%

The applicable heading for the **DECO RELIEF GL 600G** is **29.03** and was further classified under **2903.5100- 2,3,3,3-tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze.**

(D) UNSATUREATED FLUORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS

2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz). Hydrofluorolefins (HFOs) are unsaturated fluorocarbons (i.e molecules with a double bond between two carbon atoms). The presence of the double bond makes the molecule have a very short atmospheric life and a very low global warming potential (GWP). The majority of HFOs are unsaturated HFC and have GWPs in the range of 4 to 9 and are not controlled under the Montreal Protocol. For example, HFO-1234yf, increasingly used in mobile air-conditioning has GWP of 4.

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation 2019, HS code **2903.5100** is listed under Restricted Goods and an import permit is required prior to import.

Note; Under S.I 9 of 2021 Environment Protection (Environmental Levies) (Amendment) Regulations 2021, HS code **2903.5100** is listed under **Environment Protection Act and an Application Form for Registration as Importer Exporter or Seller of Non-Ozone Depleting Substance (ODS)**

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-128/2024

- 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