

CUSTOMS DIVISION

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Binding Tariff Information: BTI-102/2024

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	09 th JULY 2024
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GOODS	<ol style="list-style-type: none"> 1. TEMPO CLUB CAR ELECTRIC 2. TEMPO CLUB CAR GASOLINE 3. TEMPO CLUB CAR LI-ION
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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					
8703.1092 TEMPO CLUB CAR ELECTRIC	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
8703.1099 TEMPO CLUB CAR GASOLINE	0%	0%	0%	0%	0%	5%	15%	N/A	N/A
8703.1092 TEMPO CLUB CAR LI-ION	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

Remarks

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

1. **Product:** Tempo club car (electric)
Batteries: (6) 8-volt, single point watering system
Steering: self-compensating double reduction helical rack & pinion
Curb weight: 909 lb

2. **Product:** Tempo club car (gasoline)
Batteries: 12-volt
Steering: Self-compensating double reduction helical rack & pinion
Fuel tank capacity: 6.0gal (22.7l)
3. **Product:** Tempo club car (Li-ion)
Batteries: 3.6 kWh stored energy
Steering: Self-compensating double reduction helical rack & pinion

The applicable heading for **TEMPO CLUB CAR GASOLINE, ELECTRIC** and **LI-ION** is **87.03** and was further classified under its constituent materials

87.03- Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

This heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it **does not**, however, **cover** the motor vehicles of **heading 87.02**. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors etc..).

The heading includes:

(b) **Golf cars and similar vehicles.**

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **8703.1092** and **8703.1099** is listed under Restricted Goods and an import permit is required prior to import

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 5.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-102/2024

- 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