

CUSTOMS DIVISION

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Binding Tariff Information: BTI-119/2024

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	26 th JULY 2024
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GOODS	1. WAX FLAKES
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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					
1516.2000 WAX FLAKES	0%	0%	0%	0%	0%	N/A	15%	0%	0%

REMARKS:

The specifications for the **WAX FLAKES** 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: Wax flakes**Type:** Soy wax**Use:** Candle making

Description: Soybean wax refers to the wax produced by hydrogenating soybean oil. It is the main raw material for making craft candles, essential oils and aromatherapy candles.

The advantage of soy wax: the production of the cup wax does not take off the cup, the column wax cooling speed is fast, easy to demoulding, no cracking pigment dispersion uniform, not flower. The combustion time is 30-50% longer than that of paraffin. Environmental protection. no carcinogens are produced when turned and the waste is biodegradable. Save heat source, conducive to safe production of operators.

The applicable heading for the **WAX FLAKES** is **15.16** and was further classified under **1516.2000-Vegetable fats & oils & fractions, partly/wholly hydrogenated, nt furth prep.**

15.16- Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified or elaidinised, whether or not refined, but not further prepared.

This heading covers animal, vegetable or microbial fats and oils, which have undergone a specific chemical transformation of a kind, mentioned below, but have not been further prepared.

The heading also covers similarly treated fractions of animal, vegetable or microbial fats and oils.

a. Hydrogenated fats and oils

Hydrogenation which is effected by bringing the products into contact with pure hydrogen at a suitable temperature and pressure in the presence of a catalyst (usually finely divided nickel), raises the melting points of fats and increases the consistency of oils by transforming unsaturated glycerides (e.g., of oleic, linoleic, etc., acids) into saturated glycerides of higher melting points (e.g., of palmitic, stearic, etc., acids). The degree of hydrogenation and the final consistency of the products depend on the conditions employed in the process and the length of treatment. The heading covers such products whether they have been;

- (1) Partly hydrogenated (even if these products tend to separate into pasty and liquid layers). This also has the effect of converting the cis-form of the unsaturated fatty acids into the trans-form in order to raise the melting point.
- (2) Wholly hydrogenated (e.g., oils converted into pasty or solid fats).

The products most commonly hydrogenated are oils of fish or marine mammals and certain vegetable oils (cottonseed oil, sesame oil, ground-nut oil, colza oil, soya bean oil, maize (corn) oil, etc). Wholly or partly hydrogenated oils of this type are frequently used as constituents in the preparation of edible fats of heading 15.17, since the hydrogenation not only increases their consistency but also makes them less liable to deterioration by atmospheric oxidation, and improves their taste and odour, and, by bleaching them, gives them a better appearance.

This part also covers hydrogenated castor oil, so called "opal wax".

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-119/2024

- 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