

CUSTOMS DIVISION

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Binding Tariff Information: BTI-131/2024

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 AUGUST 2024
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GOODS	1. PVC STICKER
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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					
3919.9000 PVC STICKER	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

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

1) Product Name: PVC STICKER

Material: Paper and PVC

Size: 10x10cm

LOGO: 2C Printing

The applicable heading for the **PVC STICKER** is **39.19** and was further classified under **3919.9000- Other Self-adhesive plates, tape, strip, sheets, film, foil, strip of plastics, n.e.s.**

This heading covers all self-adhesive flat shapes of shapes of plastics, whether or not in rolls, **other than** floor, wall or ceiling coverings of **heading 39.18**. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure.

It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods (see Note 2 to Section VII).

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 2

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-131/2024

- 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.