

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-139/2024

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	20 th AUGUST 2024
-------------	------------------------------

GOODS	1. NEW 32 FEET FIBER HULL BOAT WITH ACCESSORIES 2. USED YAMAHA 200HP OUTBOARD ENGINE- 4 STROKE
--------------	---

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	AFCFTA					
8903.3210 NEW 32 FEET FIBER HULL BOAT WITH ACCESSORIES	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
8407.2113 USED YAMAHA 200HP OUTBOARD ENGINE- 4 STROKE	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **NEW 32 FEET FIBER HULL BOAT WITH ACCESSORIES & USED YAMAHA 200HP OUTBOARD ENGINE- 4 STROKE** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: NEW 32 FEET FIBER HULL BOAT WITH ACCESSORIES.

Hull Material: Marine Grade.

Length: 32 Feet.

Passenger Capacity: 10 Crew Members.

Electrical: 12V DC wiring for interior and exterior of boat with color-coded marine grade wire.

Fuel: supply & installation of fuel lines from fuel tank to engine with necessary valves, pipes, connectors, fuel sensor and fuel gauge.

Canopy: Manufacturing & Installation of Fiber Canopy according to the design.

Life Saving Equipment: 2 life buoys ring with line 27.5m meters, 8 life jackets under the seats as per FTA regulation, 1 unit fire extinguisher.

2) Engine: USED YAMAHA 200HP OUTBOARD ENGINE- 4 STROKE

Description: Used engine, less hour run, Yamaha Outboard Engine-4 stroke, complete with all accessories and fittings with all accessories and fitting as per Yamaha standard.

The applicable heading for the **NEW 32 FEET FIBER HULL BOAT WITH ACCESSORIES** is **89.03** and was further classified under **8903.3210- Motorboats, other than inflatable, not including outboard motorboats, of a length exceeding 7.5m but not exceeding 10m**

This covers all vessels for pleasure or sports and all rowing boats and canoes.

This heading includes yachts, marine jets and other sailboats and motorboats, dinghies, kayaks, sculls, skiffs, pedalos (a type of pedal-operated float), sports fishing vessels, inflatable craft and boats which can be folded or disassembled.

Subheading Explanatory Note.

Subheading 8903.31, 8903.32 and 8903.33

"Outboard motors" are described in explanatory Note in heading 84.07

The applicable heading for the **USED YAMAHA 200HP OUTBOARD ENGINE- 4 STROKE** is **84.07** and was further classified under **8407.2113- Marine propulsion outboard gasoline motors, exceeding 115hp.**

This heading covers spark-ignition reciprocating internal combustion piston engines and rotary internal combustion piston engine (Wankel engines having a trilobal disc type "piston"), **other than** those of **Chapter 95**. It includes such engines for motor vehicles.

This heading includes "outboard motors" for the propulsion of small boats, consisting of a motor of this heading, a propeller and a steering device, the whole constituting a single, indivisible unit. These motors, designed to be attached to the outside of the hull of the boat, are detachable, that is they can be attached and removed easily and are adjustable, the unit turning on the point of attachment. However, motors designed to be fixed to the inside of the hull at the rear of the boat combined with a block holding a steering propeller fixed to the exterior of the boat at the corresponding place are not regarded as outboard motors.

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **8903.3210**

& 8407.2113 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 4 & 5.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-139/2024

- 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