

CUSTOMS DIVISION

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Binding Tariff Information: BTI-143/2024

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	24 th AUGUST 2024
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GOODS	1. VOLVO ARTICULATED HAULER A40G
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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	AFCFTA					
8704.1000 VOLVO ARTICULATED HAULER A40G	0%	0%	0%	0%	0%	0%	15%	N/A	SCR 10,000

REMARKS:

The specifications for the **VOLVO ARTICULATED HAULER A40G** 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:** Volvo Articulated Hauler A40g
Displacement: 12.8 Litres
Engine type: Diesel
Load Capacity: 39,000 Kg

The applicable heading for **VOLVO ARTICULATED HAULER A40G** is **87.04** and was further classified under **8704.1000- Dumpers designed for off-highway use**

87.04 – Motor vehicles for the transport of goods (+).

This heading also covers:

- (1) Dumpers, sturdily built vehicles with a tipping or bottom opening body, designed for the transport of excavated or other materials. These vehicles, which may have a rigid or articulated chassis, are generally fitted with off-the-road wheels and can work over soft ground. Both heavy and light dumpers are included in this group; the latter are sometimes characterised by a two-way seat, two seats facing in opposite directions or by two steering wheels, to enable the vehicles to be steered with the driver facing the body for unloading.

Note; Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2023, HS Code 8704.1000 is listed under Restricted Goods and an import permit is required prior to importation.

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-143/2024

- 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