

CUSTOMS DIVISION

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Binding Tariff Information: BTI-144/2024

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 SEPTEMBER 2024
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GOODS	1. 6G CO2 CARTRIDGE (1.0MM THICH COLD DEEP DRAWING PLATE)
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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					
2811.2100 16G CO2 CARTRIDGE (1.0MM THICH COLD DEEP DRAWING PLATE)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **16G CO2 CARTRIDGE** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: 16G CO2 CARTRIDGE

Description: Bubble Bomb is food grade carbon dioxide, molecular formula: CO₂, used to make beverages such as soda water, alcohol and pneumatic coffee. The pressure of carbon dioxide is related to temperature. At room temperature of 22 degrees, it is 6MPA and the lower the relative temperature, the lower the pressure.

Size: 022mmx88.5mm

Product Weight: 59G

Product Gas: CO₂

Gas Weight: 16G

Gas Grade: Food Grade

Bottle Material: 1.0mm Thick Cold Deep Drawing Plate

Shelf Life: 1 Year

Packaging Quantity: 10 Pieces/Box

Main Use: Beer

The applicable heading for the **16G CO2 CARTRIDGE** is **28.11** and was further classified under **2811.2100- Carbon Dioxide**

This heading covers mineral acids and anhydrides and other oxides of non-metals. The most important are listed below according to their non-metal component (*):

(2) Carbon Dioxide (CO₂). Incorrectly called "carbonic acid". Obtained by the combustion of carbon, or by heating calcareous substances or treating them with acids.

It is colourless gas, one and a half times heavier than air; it extinguishes flames. Carbon dioxide can be presented either as a liquid (compressed in steel cylinders), or as a solid (compressed cubes in insulated containers, "carbonic snow" or "carbonic ice").

It is used in metallurgy, in sugar manufacture or for aerating beverages. Liquid CO₂ is used for raising beer, for the preparation of salicylic acid, in fire extinguishers, etc. solid CO₂ is used as a coolant (down to -80 °C)

Note; Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **2811.2100** 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 1

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-144/2024

- 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