

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-153/2024

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	<ol style="list-style-type: none"> 1. SQUARE PLANTERS WITH BASE PLATES/TRAYS 2. RECTANGULAR PLANTERS WITH BASE PLATES/TRAYS 3. ROUND PLANTERS WITH BASE PLATES/TRAYS 4. ROUND PLANTERS 5. BREATHING PLANTERS WITH HOLES 6. HANGING PLANTERS WITH CHAIN 7. FLORA STAND PLANTERS 8. PLANT ORGANISATION STAND SET
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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					
3926.9090 SQUARE PLANTERS WITH BASE PLATES/TRAYS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 RECTANGULAR PLANTERS WITH BASE PLATES/TRAYS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 ROUND PLANTERS WITH BASE PLATES/TRAYS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 ROUND PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

3926.9090 BREATHING PLANTERS WITH HOLES	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 HANGING PLANTERS WITH CHAIN	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 FLORA STAND PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 PLANT ORGANISATION STAND SET	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **PLASTIC PLANTERS AND ORGANISATION STAND SET** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1) Product Name: M:MILAN BRAND SQUARE PLANTERS WITH BASE PLATES/TRAYS

Description: Square planters of plastics composition along with removable base plate/trays, also of plastics composition. Size ranging from (in cms) 20x20x17.5 to 69x46x46.

Packaging: HDPE, Polypropylene

2) Product Name: M:MILAN BRAND RECTANGULAR PLANTERS WITH BASE PLATES/TRAYS

Description: Rectangular planters of plastic composition along with the removable base plates/trays, also of plastic composition. Size ranging from (in cms) 25.8x12.2x11.2 to 68x31x25.2.

Packaging: HDPE, Polypropylene

3) Product Name: M:MILAN BRAND ROUND PLANTERS WITH BASE PLATES/TRAYS

Description: Round planters of plastic composition along with removable base plates/trays, also of plastic composition. Size ranging from (in cms) 12x6.8x10.1 to 61x35x49.

Packaging: HDPE, Polypropylene

4) Product Name: M:MILAN BRAND ROUND PLANTERS

Description: Round planters of plastics composition (Makta Planter. Diameter 24cm, Height 16.5cm).

Packaging: HDPE, Polypropylene

5) Product Name: M:MILAN BRAND BREATHING PLANTERS WITH HOLES

Description: Breathing planters of plastic composition, manufactured with breathing holes on their sides. Sizes are small and big.

Packaging: HDPE, Polypropylene

6) Product Name: M:MILAN BRAND HANGING PLANTERS WITH CHAIN

Description: Hanging planter, complete with hanging chains all of plastic composition. Size ranging from (in cms) 18.5x8.5x14 to 34x16.5x20.5.

Packaging: HDPE, Polypropylene

7) Product Name: M:MILAN BRAND FLORA STAND PLANTERS

Description: Flora stand planter consisting of a stand with a round planter on top, all of plastic composition. Diameter 31.5cm, Height 42cm.

Packaging: HDPE, Polypropylene

8) Product Name: M:MILAN BRAND PLANT ORGANISATION STAND SET

Description: Organiser consisting of a pole mounted on a base with several pots attached to the pole at varying intervals, all of plastic composition. Size (in cms) 58x104.

Packaging: HDPE, Polypropylene

The applicable heading for the **PLASTIC PLANTERS AND ORGANISATION STAND SET** is **39.26** and was further classified under **3926.9090 –Other articles of plastics & articles of other materials.**

39.26 – Other articles of plastics and articles of other materials of heading 39.01 to 39.14.

The heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

They include:

(12) Various other articles such as fasteners for handbags, corners for suitcases, suspension hooks, protective cups and glides for placing under the furniture, handles (of tools, knives, forks, ect.), beads, watch "glasses", figures and letters, luggage label-holders.

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-153/2024

- 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