

CUSTOMS DIVISION

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Binding Tariff Information: BTI-154/2024

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. SANDHOPPER WAGON
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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					
8709.1100 SANDHOPPER WAGON	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

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

1. **Product name:** Sandhopper Wagon
Description:
 30x60-Double rail
 16" wheelz (gray balloon tires for 48" or longer decks only).
Colour: sand
Drive system : 190w motor/180Amp controller (performance-ultimate power)
Battery: 22AH- 3-4miles
 Heavy duty steering handle, steel steering knuckle, front wheelz wheels only sealed bearings.

The applicable heading for the **SANDHOPPER WAGON**, is **87.09** and was further classified under **8709.1100- Electrical vehicles**

87.09- Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.

This heading covers a group of self-propelled vehicles of the types used in factories, warehouses, dock areas or airports for the short distances transport of various loads (goods or containers), or, on railway station platforms, to haul small trailers.

Such vehicles are of many types and sizes. They may be driven either by an electric motor with current supplied by accumulators or by an internal combustion piston engine or other engine. The main features common to the vehicles of this heading which generally distinguish them from the vehicles of heading 87.01, 87.03, or 87.04 may be summarised follows;

- (1) Their construction and, as a rule, their special design features, make them unsuitable for the transport of passengers or for the transport of goods by road or other public ways.
- (2) Their top speed when laden is generally not more than 30 to 35km/h
- (3) Their turning radius is approximately equal to the length of the vehicle itself.

The vehicles of this heading may be pedestrian controlled.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-154/2024

- 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