

CUSTOMS DIVISION

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Binding Tariff Information: BTI-157/2024

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 September 2024
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GOODS	1. CUPBOARD MELAMINE FACED BOARD
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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					
4410.1900 CUPBOARD MELAMINE FACED BOARD	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<p>REMARKS: The specifications for the CUPBOARD MELAMINE FACED BOARD provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;</p> <p>1) Product Name: CUPBOARD MELAMINE FACED BOARD Description: Innovus Decorative Products comprises of melamine-impregnated paper permanently fused onto Novogold or Novowood.</p> <p>Applications: Innovus Decorative Products designs offer unique structures, colour, tones and textures in line with current interior design trends. These design attributes combine with Innovus Decorative Products superior technical performance and durability to deliver a wide appeal in office and home furniture; kitchen and bath cabinets; wall panelling, store fixtures and decoration in general.</p> <p>Decorative Melamine-faced boards: Depending on the application, Innovus Decorative Products is either available on Particleboard or Medium Density Fibreboard substrate.</p> <p>Note: The technical properties set out below pertain to the melamine impregnated paper only. For technical properties relating to the substance onto which the impregnated melamine paper is laminated, please refer to the technical sheets for particleboard (Novogold, Novogold MR) and MDF (Novowood, Novowood DR).</p> <p>The applicable heading for the CUPBOARD MELAMINE FACED BOARD is 44.10 and was further classified under 4410.1900 - Other Particle board, oriented strand board (OSB) and similar board of wood.</p> <p>Particle board is a flat product manufactured in various lengths, widths and thicknesses by pressing or extrusion. It is usually made from wood chips or particles obtained by the mechanical reduction of round wood or wood residues. It may also be produced from other ligneous materials such as fragments obtained from bagasse, bamboo, cereal straw or from flax or</p>									

hemp shives. Particle board is normally agglomerated by means of an added organic binder, usually a thermosetting resin, which generally does not exceed 15% of the weight of the board.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-157/2024

- 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