

CUSTOMS DIVISION

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Binding Tariff Information: BTI-164/2024

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	15 th October 2024
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GOODS	1. LIQUID OXYGEN IN ISOTANK
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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					
2804.4000 LIQUID OXYGEN IN ISOTANK	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **LIQUID OXYGEN IN ISOTANK** 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: LIQUID OXYGEN IN ISOTANK

Maximum Gross Weight: 34000

Trade Names: Liquid Oxygen Cryogenic Oxygen

Chemical Symbol: O2

Molecular weight: 32,00

Specific Volume @ 20 °c & 101,325 kPa: 755ml/g

Boiling Point 101,325 Kpa: -183 °c

The applicable heading for the **LIQUID OXYGEN IN ISOTANK** is **28.04** and was further classified under **2804.4000 - Oxygen gas.**

28.04- Hydrogen , rare gases and other non-metals.

(2) Oxygen.

This is a combustion-supporting gas, chiefly obtained by fractional distillation of liquid air.

It is presented under pressure in steel cylinder, or sometimes as a liquid in double-walled containers.

Compressed oxygen is used in oxyhydrogen and oxyacetylene blow lamps for welding (autogenous welding) or cutting metals such as iron. It is also used in iron or steel metallurgy and in medicine (inhalations).

This heading is also includes ozone, an allotropic form of oxygen obtained by the action of electric sparks or discharges. It is used for sterilising water (ozonisation), for the oxidisation of drying oils, for bleaching cotton, as an antiseptic and for therapeutic purposes.

Note; Under S.I. 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulations 2023, HS Code **2804.4000** 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 1.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-164/2024

- 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