

**CUSTOMS DIVISION**

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## Binding Tariff Information: BTI-170/2024

**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	22 <sup>nd</sup> October 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. CAT TREES</li> <li>2. CAT SCRATCHER</li> <li>3. PET SCRATCHER</li> </ol>
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<b>BINDING TARIFF INFORMATION - SEYCHELLES</b>									
<b>Customs Management (Tariff and Classification of Goods) Regulations, 2022</b>									
Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
<b>4421.9990</b> CAT TREES	25%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>4421.9990</b> CAT SCRATCHER	25%	0%	0%	0%	0%	N/A	15%	N/A	N/A
<b>4421.9990</b> PET SCRATCHER	25%	0%	0%	0%	0%	N/A	15%	N/A	N/A

**REMARKS:**  
The specifications for the **CAT TREES, CAT SCRATCHER & PET SCRATCHER** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** CAT TREES  
**Material:** MDF 1.5cm, E1 Board, Foam Dia Sisal, Plush, Carpet with Sisal  
**Colour:** Dark Gray
2. **Product name:** CAT SCRATCHER  
**Material:** MDF, Sisal, Short Plush, Wood, Carpet Cloth  
**Colour:** Grey, Pink, Dark Gray, Beige, Green
3. **Product name:** PET SCRATCHER  
**Material:** MDF, Sisal, Plush, Wood, Carpet  
**Colour:** Grey

The applicable heading for the **CAT TREES, CAT SCRATCHER & PET SCRATCHER** is **44.21** and was further classified **4421.9990- Other articles of wood, n.e.s**

#### **44.21- Other articles of wood.**

This heading covers all articles of wood manufactured by turning or by any other method, or of wood marquetry or inlaid wood, **other than** those specified or included in the preceding headings and other than articles of a kind classified elsewhere irrespective of their constituent material (see, for example, Chapter Note 1).

It also covers wooden parts of the articles specified or included in the preceding headings, **other than** those of **heading 44.16**.

The articles of this heading may be made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood (see Note 3 to this Chapter).

**Reference;** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 3.

Endorsed by the Commissioner of Customs

#### **IMPORTANT NOTICE FOR BTI-170/2024**

- 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](http://www.src.gov.sc)