

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-182/2024

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Date Issued	30 th October 2024
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GOODS	1. MARUTI SUZUKI SUPER CARRY
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BINDING TARIFF INFORMATION - SEYCHELLES									
Customs Management (Tariff and Classification of Goods) Regulations, 2022									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
8704.3190 MARUTI SUZUKI SUPER CARRY	0%	0%	0%	0%	0%	25%	15%	N/A	SCR. 40,0000
<p>REMARKS: The specifications for the MARUTI SUZUKI SUPER CARRY 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: MARUTI SUZUKI SUPER CARRY Fuel type: Petrol Steering position: Right hand side Engine capacity: 1197cc Loading capacity: 1 tonne</p> <p>The applicable heading for MARUTI SUZUKI SUPER CARRY is 8704 and was further classified under 8704.3190- Other vehicle for goods transport, spark ignition engine, g.v.w not > 5 tonnes, n.e.s</p> <p>04- Motor vehicles for the transport of goods.</p> <p>This heading covers in particular:</p> <p>Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc): delivery trucks and vans of all kinds, removal vans : lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc: tankers (whether or not fitted with pumps): refrigerated or insulated lorries (trucks): multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc: drop frame heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc: lorries (trucks) specially constructed for or excavating machinery, electrical transformers, etc: lorries (trucks) specially constructed for the transport of fresh concrete, other than concrete-mixer lorries (trucks) of heading 87.05, refuse collectors whether or not fitted with loading, compressing,</p>									

Note; Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **8704.3190** 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 5

IMPORTANT NOTICE FOR BTI-182/2024

- 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