

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-191/2024

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	12 th November 2024
-------------	--------------------------------

GOODS	<ol style="list-style-type: none"> 1. STAINLESS STEEL DRINKING CUP 2. BALL PEN 3. GLASS COFFEE CUP 4. MILK CUPS WITH SPOON 5. UMBRELLA 6. CAR SUNSHINE COVER 7. JUTE GIFT BAG 8. GLASS FOOD CONTAINER 9. CERAMIC MUG 10. CARD HOLDER 11. NOTEBOOK 12. COOLER BAG 13. CANVAS BAG 14. FOLDING CHAIR 15. KID HOODED TOWEL 16. WATER BOTTLE 17. STRAW BAG 18. USB CORDS
--------------	---

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					
7323.9300 STAINLESS STEEL DRINKING CUP	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
9608.1000 BALL PEN	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

7013.9900 GLASS COFFEE CUP	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
7013.9900 MILK CUP WITH SPOON	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
6601.9900 UMBRELLA	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
8708.9990 CAR SUNSHINE COVER	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
6305.1000 JUTE GIFT BAG	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
7013.4900 GLASS FOOD CONTAINER	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
6912.0000 CERAMIC MUG	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
7616.9900 CARD HOLDER	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
4820.1000 NOTEBOOK	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

4202.9200 COOLER BAG	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
4202.9200 CANVAS BAG	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
9401.7900 FOLDING CHAIR	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
6302.6000 KID TOWEL	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3923.3090 WATER BOTTLE	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
4602.1900 STRAW BAG	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
8544.4200 USB CORDS	0%	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **STAINLESS STEEL DRINKING CUP, BALL PEN, GLASS COFFEE CUP, MILK CUP AND SPOON, UMBRELLA, CAR SUNSHINE COVER, JUTE GIFT BAG, GLASS FOOD CONTAINER, CERAMIC MUG, CARD HOLDER, NOTEBOOK, COOLER BAG, CANVAS BAG, FOLDING CHAIR, KID TOWEL, WATER BOTTLE, STRAW BAG, USB CORDS** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1)Product Name: Stainless Steel Drinking Cup
Description: 20oz Stainless Steel drinking cup with logo.

2)Product Name: Ball Pen
Description: Plastic pen with logo.

3)Product Name: Glass Coffee Cup
Description: 250ml Glass Coffee Cup with logo.

4)Product Name: Milk Cup and Spoon
Description: 400ml Milk Cup with Spoon and logo.

5)Product Name: Umbrella
Description: Umbrella with wooden handle and logo.

6)Product Name: Car Sunshine Cover
Description: Coated silver fabric sunshine Car Cover with logo.

7)Product Name: Jute Gift Bag
Description: 30cmx15cmx38cm waterproof jute bag with logo.

8)Product Name: Glass Food Container
Description: 950ml Glass food container with PP cover with logo.

9)Product Name: Ceramic Mug
Description: 15oz Ceramic Mug with logo.

10)Product Name: Card Holder
Description: 6cmx11cm aluminium alloy card holder with logo.

11)Product Name: Notebook
Description: A5 notebook, 100 pages with logo.

12)Product Name: Cooler Bag
Description: Poly fabric cooler bag with logo.

13)Product Name: Canvas Bag
Description: Blue Cotton Canvas bag with logo.

14)Product Name: Folding Chair
Description: Aluminium alloy and fabric folding chair with logo.

15)Product Name: Kids Towel
Description: Blue kids hooded cotton towel with logo.

16)Product Name: Water Bottle
Description: 1000ml PE drinking water bottle with logo.

17)Product Name: Straw Bag
Description: 100% straw bag with embossed logo on faux leather.

18)Product Name: USB Cords
Description: Multi-Use USB cords with logo.

The applicable heading for **WATER BOTTLE** is **39.23** and was further classified under **3923.3090 - Other carboys, bottles, flasks and similar articles**

39.23 - Articles for the packing of goods, of plastics; stopers, lids, caps & other closures

This heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include:

- (a) Containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks) casks, cans, carboys, bottles and flasks.

The heading also covers:

- (i) Cups without handles having the character of containers used for the packing or conveyance of certain foodstuffs, whether or not they have a secondary use as tableware or toilet articles;
- (ii) Bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape.

The applicable heading for **COOLER BAG AND CANVAS BAG** is **42.02** was further classified under **4202.9200 - Other cases/containers with outer surface of plastic sheeting or of textile materials**

42.02- Trunks, suit-cases...; handbags... and similar items of leather, etc

This heading covers only the articles specifically named therein and similar containers.

These containers may be rigid or with a rigid foundation, or soft and without foundation. be of any material,

The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (the foundation may be of wood, metal etc.). The term "leather" includes chamois including (the combination chamois) leather, patent leather, patent laminated leather and metallized leather (see Note 1 to this Chapter). The expression "similar containers" in this second part includes note-cases, writing-cases, pen-cases, ticket-cases, needle-cases, key-cases, cigar-cases, pipe-cases, tool and jewellery rolls, shoe-cases, brush-cases, etc.

The goods of this heading may have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic reconstructed), even if such parts constitute more than minor fittings or minor ornamentation, **provided** that these parts do not give the articles their essential character. Thus a leather handbag with a silver frame and clasp of onyx would remain in this heading (see Note 3 (B) to this Chapter).

The expression, "sports bags" includes articles such as golf bags, gym bags, tennis racket carrying bags, ski bags and fishing bags.

The expression "insulated food or beverage bags" covers reusable insulated bags used to maintain the temperature of foods and beverages during transport or temporary storage.

The applicable heading for STRAW BAG is **46.02** was further classified under **4602.1900 - Other basketware & articles made to shape from plaiting of vegetable materials, nes**

46.02- Trunks, suit-cases...; handbags... and similar items of leather, etc articles made directly to shape from plaiting materials;

Subject to the exclusions specified in the General Explanatory Note to this Chapter, the heading covers:

i) articles made directly to shape from plaiting materials;

ii) articles made up from the already assembled products of heading 46.01, i., from plaits or similar products, or from the products bound together in parallel strands or woven in sheet form.

Such articles include:

(4) Handbags, shopping-bags and the like.

The applicable heading for NOTEBOOK is **48.20** was further classified under **4820.1000 - Registers/account/note/order/receipt books, letter pads, diaries & similar articles**

48.20 - Registers, account books, etc; albums for samples, of paper, paperboard;

This heading covers various articles of stationery, other than correspondence goods of **heading 48.17** and the goods referred to in Note 10 to this Chapter. It includes:

(1) Registers, account books, note books of all kinds, order books, receipt books, copy books, diaries, letter pads, memorandum pads, engagement books, address books and books, pads, etc. for entering telephone numbers.

The applicable heading for KID TOWEL is **63.02** was further classified under **6302.1000 - Toilet linen and kitchen linen, of terry towelling/similar terry fabrics, of cotton**

63.02- Bed linen, table linen, toilet linen and kitchen linen

These articles are usually made of cotton or flax, but sometimes also of hemp, ramie or man-made fibres, etc.; they are normally of a kind suitable for laundering. They include:

(3) Toilet, linen, eg. hand or face towels (including roller towels), bath towels, beach towels, face cloths and toilet gloves.

The applicable heading for JUTE GIFT BAG is **63.05** was further classified under **6305.1000 - Sacks and bags, used for packing goods, of jute, etc**

63.05- Sacks and bags, used for packing goods

This heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale.

These articles, which vary in size and shape, include in particular flexible intermediate bulk containers, coal, grain, flour, potato, coffee. or similar sacks, mail bags, and small bags of the kind used for sending samples of merchandise by post. The heading also includes such articles as tea sachets.

The applicable heading for UMBRELLA is **66.01** was further classified under **6601.9900 - Other umbrellas and sun umbrellas**

66.01 - Umbrellas, sun umbrellas, garden umbrellas

With the exception of umbrellas and sun umbrellas of a kind clearly designed for use as toys or as carnival articles (Chapter 95), this heading covers umbrellas and sun umbrellas of all kinds (eg "ceremonial" umbrellas, umbrella tents, walking-stick and seat-stick umbrellas, cafe, market, garden and similar umbrellas), regardless of the materials of which the various components (including fitted accessories and trimmings) are made. Thus the covers may be of any textile fabric, plastics, paper, etc , and they may be embroidered, trimmed with lace, fringed or otherwise decorated.

The applicable heading for CERAMIC MUG is **69.12** was further classified under **6912.0000 - Ceramic tableware, kitchenware, household/ toilet articles other than porcelain/china**

69.12 - Ceramic tableware... other household articles (excl. porcelain or china)

Tableware, kitchenware, other household articles and toilet articles are classified in **heading 69.11 if of porcelain or china, and in heading 69.12 if of other ceramics** such as stoneware, earthenware, imitation porcelain (see General Explanatory Note to sub-Chapter II).

The headings therefore include:

(A) Tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls., cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, spoons and serviette rings.

The applicable heading for GLASS FOOD CONTAINER, GLASS COFFEE CUP AND MILK CUP WITH SPOON is **70.13** was further classified according to its constituent material.

70.13 - Glassware used for table, kitchen, toilet, office..., nes

This heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds:

(1) Table or kitchen glassware, e.g. drinking glasses, goblets, tankards, decanters, infants' feeding bottles, pitchers, jugs, plates, salad bowls, sugar-bowls, sauce-boats, fruit-stands, cake-stands, hors-d'oeuvres dishes, bowls, basins, egg-cups, butter dishes, oil or vinegar cruets, dishes (for serving, cooking etc.), stew-pans, casseroles, trays, salt cellars, sugar sifters, knife-rests, mixers, table hand bells, coffee-pots and coffee-filters, sweetmeat boxes, graduated kitchenware, plate warmers, 'table mats, certain parts of domestic churns, cups for coffee-mills, cheese dishes, lemon squeezers, ice-buckets.

The applicable heading for STAINLESS STEEL DRINKING CUP is **73.23** was further classified under **7323.9300 - Other table, kitchen or household articles of stainless steel**

73.23- Table, kitchen or household articles and parts thereof of iron or steel

The applicable heading for CARD HOLDER is **7616.9900 - Other articles of aluminium**

76.16 - Other articles of aluminium

This heading covers all articles of aluminium **other than** those covered by the preceding headings of this Chapter, or by Note 1 to section XV, or articles specified or included in **Chapter 82** or **83**, or more specifically covered elsewhere in the Nomenclature.

The applicable heading for USB CABLE is **8544.4200 - Other electric conductors, for a voltage not exceeding 1000 V Fitted with connectors**

85.44 - Insulated wire, cable, etc; optical fibre cables

Provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. Subject to this condition, the heading includes wiring for interior work or for exterior use (e.g. underground, submarine or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types.

The applicable heading for CAR SUNSHINE COVER is **8708.9990 - Other parts and accessories of the motor vehicles of headings 87.01 to 87.05.**

87.08 - Parts and accessories of the motor vehicles of headings 87.01 to 87.05.

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions:

- (i) They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles;
- And
- (ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

The applicable heading for FOLDING CHAIR is **9401.7900 - Other seats with metal frames**

94.01 - Seats, other than those of 94.02, and parts thereof

Subject to the exclusions mentioned below, this heading covers all seats (including those for vehicles, provided that they comply with the conditions prescribed in Note 2 to this Chapter), for example:

Lounge chairs, arm-chairs, folding chairs, deck chairs, infants' high chairs and children's seats designed to be hung on the back of other seats (including vehicle seats), grandfather chairs, benches, couches (including those with electrical heating), settees, sofas, ottomans and the like, stools (such as piano stools, draughtsmen's stools, typists' stools, and dual purpose stool-steps), seats which incorporate a sound system and are suitable for use with video game consoles and machines, television or satellite receivers, as well as with DVD, music CD, MP3 or video cassette players.

The applicable heading for BALL PEN is **9608.1000 - Ball point pens**

96.08 - Ball-point, felt tipped...pens and pencils and articles therefor

This heading covers:

Ball point pens These generally consist of a body enclosing a tube of ink terminated by a ball.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 2, 3, 4, 5

IMPORTANT NOTICE FOR BTI-191/2024

- 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