

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-41/2025

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 March 2025
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GOODS	1. TOYOTA CH-R EXCEL 1.8 FWD TECH HYBRID 2. LEXUS UX300H F SPORT 3. TOYOTA YARIS CROSS "HEV" ENTRY VERSION SMART
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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					
8703.4023 TOYOTA CH-R EXCEL 1.8 FWD TECH HYBRID	N/A	N/A	N/A	N/A	N/A	50%	15%	N/A	SCR 50,000
8703.4023 LEXUS UX300H F SPORT	N/A	N/A	N/A	N/A	N/A	50%	15%	N/A	SCR 50,000
8703.4013 TOYOTA YARIS CROSS "HEV" ENTRY VERSION SMART	N/A	N/A	N/A	N/A	N/A	10%	15%	N/A	N/A

REMARKS:

The specifications for the **TOYOTA CH-R EXCEL 1.8 FWD TECH HYBRID, LEXUS UX300H F SPORT & TOYOTA YARIS CROSS "HEV" ENTRY VERSION SMART** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Toyota CH-R Excel 1.8 FWD Tech Hybrid
Year: 2024
Fuel: Petrol/Hybrid
Weight: 1,930kg
Engine: 1798cc
Max Power: 97BHP @ 5200rpm
Max Torque: 105 lb-ft @ 3600rpm

2. **Product name:** Lexus UX300h F Sport
Year: 2024
Fuel: Petrol/Hybrid
Engine: 1987cc
Max Power: 199PS
Max Torque: 188Nm
3. **Product name:** Toyota Yaris Cross "HEV" Entry Version Smart
Year: 2025
Fuel: Petrol/Hybrid
Engine: 1496cc
Maximum Torque: 120Nm @ 3800 rpm
Horsepower: 91PS @ 5500 rpm

The applicable heading for the **TOYOTA CH-R EXCEL 1.8 FWD TECH HYBRID, LEXUS UX300H F SPORT & TOYOTA YARIS CROSS "HEV" ENTRY VERSION SMART** is **87.03** and was further classified under **8703.4013- Full Hybrid with spark-ignition combust. & electric motor engines of cc not >1600cc & 8703.4023- Full Hybrid with spark-ignition & electric motor engine of cc >1600cc bt nt >2000cc**

87.03 – Motor cars and other motor vehicles for the transport of persons (other than those of 87.02). including station wagons racing cars

This heading covers:

Motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons, it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

The heading includes:

- (1) Vehicles specially designed for travelling on snow; golf cars and similar vehicles.
 - (a) Vehicles specially designed for travelling on snow (e.g., snowmobiles).
 - (b) Golf cars and similar vehicles.
- 2) Other vehicles.
 - (a) Motor cars (e.g., limousines, taxis, sports cars and racing cars)
 - (b) Specialized transport vehicles such as ambulances, prison vans and hearses.
 - (c) Motor-homes (campers, etc.), vehicles for the transport of persons, specially equipped for habitation (with sleeping, cooking, toilet facilities, etc.).
 - (d) Four-wheeled motor vehicles with tube wheels in motor-car type steering system (e.g., a steering system based on the Ackerman principle). For the purposes of this heading, the expression "station wagons" means vehicles with a maximum seating capacity of nine persons (including the driver), the interior of which may be used without structural alteration, for the transport of both persons and goods.

Note: Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code 8703.4013, 8703.4023 & 8703.4029 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-41/2025

- 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