

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-43/2025

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. eSUN PLA+ filament 2. eSUN PLA-Matte filament 3. eSUN TPU-95A filament 4. eSUN PLA filament
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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					
3916.9000 eSUN PLA+ filament	N/A	N/A	N/A	N/A	N/A	N/A	15%	N/A	N/A
3916.9000 eSUN PLA-Matte filament	N/A	N/A	N/A	N/A	N/A	N/A	15%	N/A	N/A
3916.9000 eSUN TPU-95A filament	N/A	N/A	N/A	N/A	N/A	N/A	15%	N/A	N/A
3916.9000 eSUN PLA filament	N/A	N/A	N/A	N/A	N/A	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **eSUN PLA+ filament**, **eSUN PLA-Matte filament**, **eSUN TPU-95A filament** & **eSUN PLA filament** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** eSUN PLA+ filament
Composition: Polylactic acid resin (92-96%), Calcium carbonate powder (2-4%), Other additives (2-5%)
Description: Environment-friendly material used as raw input for 3D FDM printer, supplied as spools of continuous strands of 1.75mm diameter.
- Product name:** eSUN PLA-Matte filament
Composition: PLA, PETG, CaCO₃, Talc, etc
Description: Environment-friendly material used as raw input for 3D FDM printer, supplied as spools of continuous strands of 1.75mm diameter.

3. **Product name:** eSUN TPU-95A filament

Composition: Epsilon-caprolactone

Description: Environment-friendly material used as raw input for 3D FDM printer, supplied as spools of continuous strands of 1.75mm diameter.

4. **Product name:** eSUN PLA filament

Composition: Polylactic acid (PLA) resin (99.8%)

Description: Environment-friendly material used as raw input for 3D FDM printer, supplied as spools of continuous strands of 1.75mm diameter.

The applicable heading for the **eSUN PLA+ filament, eSUN PLA-Matte filament, eSUN TPU-95A filament & eSUN PLA filament** is **39.16** and was further classified under **3916.9000– Monofilament of which any cross-sectional dimension exceeds 1mm, of other plastics**

39.16 – Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.

This heading covers monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks, and profile shapes. These are obtained in the length in a single operation (generally extrusion), and they have a constant or repetitive cross-section, from one end to the other. Hollow profile shapes have a cross-section different from that of tubes, pipes and hoses of heading 39.17.

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

IMPORTANT NOTICE FOR BTI-43/2025

- 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