

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-63/2025

**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	08 <sup>th</sup> April 2025
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. ROUND PLANTERS WITH BASE PLATES/TRAYS</li> <li>2. RAINBOW ROUND PLANTERS</li> <li>3. SQUARE PLANTERS</li> <li>4. OVAL WINDOW PLANTERS</li> <li>5. ROUND GREEN PLANTERS</li> <li>6. HEXA PLANTERS</li> <li>7. SQUARE LAVENDER PLANTERS</li> <li>8. CROWN SQUARE PLANTERS</li> <li>9. RECTANGULAR BLOSSOM PLANTERS WITH BASE PLATES/TRAYS</li> </ol>
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BINDING TARIFF INFORMATION - SEYCHELLES									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
3926.9090 ROUND PLANTERS WITH BASE PLATES/TRAYS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 RAINBOW ROUND PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 SQUARE PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 OVAL WINDOW PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 ROUND GREEN PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.9090 HEXA PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

<b>3926.9090</b> SQUARE LAVENDER PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A									
<b>3926.9090</b> CROWN SQUARE PLANTERS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A									
<b>3926.9090</b> RECTANGULAR BLOSSOM PLANTERS WITH BASE PLATES/TRAYS	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A									
<b>REMARKS:</b>																		
The specifications for the <b>ARISTO BRAND PLASTIC PLANTERS</b> provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;																		
<b>1) Product Name:</b> ARISTO BRAND SQUARE PLANTERS WITH BASE PLATES/TRAYS																		
<b>Description:</b> Round planters of plastic composition along with removable base plates/trays, also of plastics composition. Size ranging from (in cm) 19x16 to 45x41.5.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>2) Product Name:</b> ARISTO BRAND RAINBOW ROUND PLANTERS																		
<b>Description:</b> Rainbow round planters of plastic composition, with optional punch- out drainage holes. Size ranging from (in cm) 13x13x12 to 23.5x23.5x19.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>3) Product Name:</b> ARISTO BRAND SQUARE PLANTERS																		
<b>Description:</b> Square planters of plastics composition. Size ranging from (in cm) 20x20x15 to 25x25x20.5.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>4) Product Name:</b> ARISTO BRAND OVAL WINDOW PLANTERS																		
<b>Description:</b> Oval window planters of plastic composition. Size ranging from (in cm) 33x15.5x15 to 38x18x17.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>5) Product Name:</b> ARISTO BRAND ROUND GREEN PLANTERS																		
<b>Description:</b> Round green planters of plastic composition. Size ranging from (in cm) 18x19 (D) to 23x24.5 (D).																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>6) Product Name:</b> ARISTO BRAND HEXA PLANTERS																		
<b>Description:</b> Hexa planters (Hexagon shaped) of plastic composition. Size ranging from (in cm) 12x8 to 41.5x41.5x28.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>7) Product Name:</b> ARISTO BRAND SQUARE LAVENDER PLANTER																		
<b>Description:</b> Square lavender planter of plastic composition. Size ranging from (in cm) 20.5x20.5x19.5 to 35x35x32.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>8) Product Name:</b> ARISTO BRAND CROWN SQUARE PLANTER																		
<b>Description:</b> Crown square planter of plastic composition. Size (in cm) 36x19.5x17.																		
<b>Packaging:</b> HDPE, Polypropylene																		
<b>9) Product Name:</b> ARISTO BRAND RECTANGULAR BLOSSOM PLANTERS WITH PLATES/TRAYS																		
<b>Description:</b> Rectangular blossom planters of plastic composition along with removable base plates/trays, also of plastic composition. Size ranging from (in cm) 40x25.5x22 to 66x30.5x26.																		
<b>Packaging:</b> HDPE, Polypropylene																		
The applicable heading for the <b>ARISTO BRAND PLASTIC PLANTERS</b> is <b>39.26</b> and was further classified under <b>3926.9090</b> – <b>Other articles of plastics &amp; articles of other materials.</b>																		
<b>39.26 – Other articles of plastics and articles of other materials of heading 39.01 to 39.14.</b>																		

The heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

They include:

(12) Various other articles such as fasteners for handbags, corners for suitcases, suspension hooks, protective cups and glides for placing under the furniture, handles (of tools, knives, forks, ect.), beads, watch "glasses", figures and letters, luggage label-holders.

**Reference:** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

#### **IMPORTANT NOTICE FOR BTI-63/2025**

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