

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-74/2025

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	25 th April 2025
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GOODS	1. CRACKMAX PROFESSIONAL EXPANSIVE MORTAR
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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	Sugar Tax	Vat	Levy
		COMESA	SADC	AFCFTA					
3824.5000 CRACKMAX PROFESSIONAL EXPANSIVE MORTAR	0%	0%	0%	0%	0%	0%	15%	N/A	N/A
REMARKS: The specifications for the CRACKMAX PROFESSIONAL EXPANSIVE MORTAR provided on finished product samples specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details; 1) Product Name: CRACKMAX PROFESSIONAL EXPANSIVE MORTAR Recommended use: For safe quarring, or the safe removal of concrete structures and crushing. It is forbidden to eat or get into eyes. Ingredients: Calcium oxide, Ferric oxide, Silicon oxide, Magnesium oxide, Sodium oxide, Aluminium oxide The applicable heading for CRACKMAX PROFESSIONAL EXPANSIVE MORTAR is 38.24 and was further classified under 3824.5000- Non-refractory mortars and concretes 38.24- Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.									

Subject to the above conditions, the preparations and chemical products falling here include:

(4) Non- refractory mortars or concretes.

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

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-74/2025

- 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.