

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-78/2025

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Date Issued	25 th April 2025
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GOODS	1. TOYOTA HILUX GR SPORT
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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					
8703.3320 TOYOTA HILUX GR SPORT	0%	0%	0%	0%	0%	40%	15%	N/A	SCR 40,000
REMARKS: The specifications for the TOYOTA HILUX GR SPORT provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details; 1) Product name: TOYOTA HILUX GR SPORT Fuel type: Diesel Engine: 2.8L Diesel, 4-Cylinder, 16-Valve DOHC Variable Nozzle Turbo with Air-cooled Intercooler Displacement: 2755 Transmission: 6-speed AT The applicable heading for TOYOTA HILUX GR SPORT is 87.03 and was further classified under 8703.3320-Twin cab Trucks with diesel/semi-diesel eng. of cylinder capacity exceeding 2500cc 87.03- Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 87.02), including station wagons and 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) Specialised 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.

The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are principally designed for the transport of persons rather than for the transport of goods (heading 87.04). These features are especially helpful in determining the classification of motor vehicles which generally have a gross vehicle weight rating of less than 5 tonnes and which have a single enclosed interior space comprising an area for the driver and passengers and another area that may be used for the transport of both persons and goods. Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (eg. van-type vehicles, sports utility vehicles, certain pick-up type vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading:

(a) Presence of permanent seats with safety equipment (e.g., safety seat belts or anchor points and fittings for installing safety seat belts) for each person or the presence of permanent anchor points and fittings for installing seats and safety equipment in the rear area behind the area for the driver and front passengers; such seats may be fixed, fold-away, removable from anchor points or collapsible;

(b) Presence of rear windows along the two side panels;

(c) Presence of sliding, swing-out or lift-up door or doors, with windows, on the side panels or in the rear, (d) Absence of a permanent panel or barrier between the area for the driver and front passengers and the rear area that may be used for the transport of both persons and goods;

(e) Presence of comfort features and interior finish and fittings throughout the vehicle interior that are associated with the passenger areas of vehicles (e.g., floor carpeting, ventilation, interior lighting, ashtrays).

Note: Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **8703.3320** 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

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-78/2025

- 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