

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-80/2025

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Date Issued	29 th April 2025
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GOODS	1. SHELL RIMULA 2. SHELL COOLANT 3. PIUSI OIL VISCOMAT 70 230V
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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					
2710.1923 SHELL RIMULA	0%	0%	0%	0%	0%	5%	15%	N/A	N/A
3820.0000 SHELL COOLANT	0%	0%	0%	0%	0%	0%	15%	N/A	N/A
8413.6000 PIUSI OIL VISCOMAT 70 230V	0%	0%	0%	0%	0%	0%	15%	N/A	N/A

REMARKS:

The specifications for the **SHELL RIMULA**, **SHELL COOLANT** and **PIUSI VISCOMAT 70 230V** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** Shell Rimula
Description: Triple protection (15W-40)
Heavy duty diesel engine oil
Contains calcium long chain alkarylsulphonate.
- Product name:** Shell Coolant
Description: Longlife ready to use 50%
Organic additive technology pre-diluted coolant/anti-freeze

3. **Product name:** Piusi oil viscomat 70 230v
Pump: Viscomat vane inlet outlet; 1 single phase
Motor: 230 V/50–60 Hz power watt : 1200/1100
Type of fluid: diesel/hvo/xtl
Oil flow rate: 25L/min
GPM: 7 Amp.
Max: 1200/1100

The applicable heading for **SHELL RIMULA** is **2710** and was further classified under **2710.1923 - Lubricating oils**

27.10- Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.

(I) PRIMARY PRODUCTS

The products covered by the first part of this heading are those which have undergone any process **other than** those specified in the Explanatory Note to heading 27.09

The heading includes:

- (A) 'Topped crudes' (where certain lighter fractions have been removed by distillation), as well as light, medium and heavy oils obtained in more or less broad fractions by the distillation or refining of crude petroleum oils or of crude oils obtained from bituminous minerals. These oils, which are more or less liquid or semi-solid, consist predominantly of non-aromatic hydrocarbons such as paraffinic, cyclanic (naphthenic)

They include:

- (1) Petroleum spirit
- (2) White spirit
- (3) Kerosene
- (4) Gas-oils
- (5) Fuel oils
- (6) Spindle-oils and lubricating oils
- (7) White oils

The applicable heading for **SHELL COOLANT** is **3820** and was further classified under **3820.0000- Anti-freezing preparations and prepared de-icing fluids.**

38.20- Anti-freezing preparations and prepared de-icing fluids.

The heading covers anti-freezing preparation and prepared de-icing fluids (e.g., mixtures with a basis of glycol derivatives).

Some anti-freezing preparations also act as coolants or as heat-exchange agents.

It does not cover, however, prepared additives for mineral oils or for other liquids used for the same purposes as mineral oils (heading 38.11)

The applicable heading for **PIUSI OIL VISCOMAT 70 230V** is **8413** and was further classified under **8413.6000- Other rotary positive displacement pumps**

8413- Pumps for liquids. Whether or not fitted with a measuring device: liquid elevators (+).

This heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise.

The heading also includes delivery pumps equipped with measuring or price-calculating mechanisms such as are used for supplying petrol or oil in garages, and also pumps specially designed for use with other machines, vehicles, etc. (including petrol, oil or water pumps for internal combustion engines, and pumps for man-made textile fibre spinning machines).

(B) Rotary positive displacement pumps

In these also, the intake and discharge of the liquid is effected by suction and compression, in this case produced by cams (lobes) or similar devices, rotated continuously on an axis. These devices make contact, at one or more points with the wall of the body of the pump, and form in this way the chambers in which the liquid is displaced.

They may be classified according to the nature of the rotating mechanism, viz:

(1) **Gear pumps.** The liquid is displaced by the teeth of specially shaped gears.

(2) **Vane pumps.** The rotor is in the form of a cylinder revolving eccentrically and having projecting vanes free to move radially. The rotation permits the sliding vanes to maintain contact with the internal walls of the casing thereby displacing the liquid. This category also includes pumps which, in place of vanes, have rollers or a wheel with small flexible vanes or have a radial sliding vane attached to the body of the pump and rubbing on a smooth rotor turning with an eccentric movement.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1, 2 & 4.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-80/2025

- 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