

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI- 86/2025

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	22 ND MAY 2025
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GOODS	1. RILON ROCK BREAKING PIPES (RL- 90/4) 2. RILON ROCK BREAKING PIPES (RL-90/6)
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BINDING TARIFF INFORMATION - SEYCHELLES <i>Customs Management (Tariff and Classification of Goods) Regulations, 2022</i>									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/ UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
3917.2300 RILON ROCK BREAKING PIPES (RL- 90/4)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
3917.2300 RILON ROCK BREAKING PIPES (RL-90/6)	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A
REMARKS: The specifications for the RILON ROCK BREAKING PIPES , provided on finished product samples specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;									
1. Brand Name: RILON Model Number: RL-90/4 Product name: ROCK BREAKING PIPES Description: Empty standard PolyVinyl Chloride (PVC) Diameter: 75mm Length: 4000mm Weight: 5kg Capacity: 17-22L Release Stress: 610Mpa									
2. Brand Name: RILON Model Number: RL-90/6 Product name: ROCK BREAKING PIPES Description: Empty standard PolyVinyl Chloride (PVC) Diameter: 75mm Length: 6000mm Weight: 8kg Capacity: 25-29L Release Stress: 690Mpa									

The applicable heading for **RILON ROCK BREAKING PIPES** is **39.17** and was further classified under **3917.2300 – Tubes, pipes and hoses, rigid, of polymers of vinyl chloride**

39.17– Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.

According to Note 8 to the Chapter, the expression “tubes, pipes and hoses” means:

- (i) hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes), provided that they have an internal cross-section which is round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon;

Tubes, pipes and hoses and fittings therefore may be rigid or flexible and may be reinforced or otherwise combined with other materials.

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-85/2025

- 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.