

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-87/2025

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	23 <sup>rd</sup> May 2025
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GOODS	1. HIACE MINIBUS
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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					
8702.1000 HIACE MINIBUS	5%	0%	0%	0%	0%	N/A	15%	N/A	SCR7500

#### REMARKS:

The specifications for the **HIACE MINIBUS** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** HIACE MINIBUS  
**Bus model:** XML6609JB3  
**Year:** 2025  
**Carrying capacity:** 20  
**Seating capacity:** 19 passengers seat and 1 driver seat  
**Fuel type:** Diesel

The applicable heading for the **HIACE MINIBUS** is **87.02** and was further classified under **8702.1000-Motor vehicles, 10 persons or more, with diesel/semi-diesel combustion piston engine**

#### 87.02-Motor vehicles for the transport of ten or more persons, including the driver.

This heading covers all the motor vehicles designed for the transport of ten persons or more (including the driver).

This heading includes motor buses, coaches, trolley buses and gyro buses.

The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one more electric motors, etc).

**Note:** Under S.I 87 of 2023 Customs Management (Prohibited and Restricted Goods) Regulation, 2023 HS code **8702.1000** is listed under Restricted Goods and an import permit is required prior to import.

**Note:** Levy is paid at the Seychelles Licensing Authority upon registration of the vehicle

**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-87/2025**

- 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)