

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-88/2025

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	28 th May 2025
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GOODS	1. TIMBRITE RFU 2. GLYBOR 300
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BINDING TARIFF INFORMATION - SEYCHELLES									
Tariff Classification	MFN (Customs Import Duty)	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
3808.9290 TIMBRITE RFU	0%	0%	0%	0%	0%	N/A	0%	N/A	N/A
3808.9190 GLYBOR 300	0%	0%	0%	0%	0%	N/A	0%	N/A	N/A

REMARKS:
 The specifications for the **TIMBRITE RFU & GLYBOR 300** 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:** TIMBRITE RFU
Product type: Cleaning agent for removal of fungal stains and discolouration from wood.
Description: Timbrite RFU is a mixture of a bleaching agent (Sodium hypochlorite) and surfactants in water.
Active Ingredients: Sodium hypochlorite 50g Cl/I (min)
Other Ingredients: Surfactants and water (non hazardous)
2. **Product name:** GlyBor 300
Product type: Glycol-based borate wood preserving solution
Description: GlyBor 300 is a penetrating fungicidal and insecticidal surface and internal treatment for preserving new and existing timbers.
Active Ingredients: Boric acid (H_3BO_3) 300g/l

The applicable heading for **TIMBRITE RFU & GLYBOR 300** are **38.08** and was further classified under its constituent materials.

38.08- Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products , put up in forms or packings for retail sale or as preparations or articles (for example, sulphur treated bands wicks and candles, and fly-papers)

(I) Insecticides.

Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite or paperboard (against fleas and lice).

Many insecticides are characterised by their mode of action or method of use. Among these are:

- Insect growth regulators: chemicals which interfere with biochemical and physiological processes in insects.
- Fumigants: chemicals which are distributed in the air as gases

(II) Fungicides

Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).

Fungicides can be characterised by their mode of action or method of use. Examples of this are:

Systematic fungicides – these chemicals are translocated in the sap stream from the site of application to other plant parts.

Fumigants – chemicals which counteract fungi when they are applied to affected materials in a gaseous form.

Note: Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **3808.9190** and **3808.9290** 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 2

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-88/2025

- 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