

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-97/2025

**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	13 <sup>th</sup> June 2025
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<b>GOODS</b>	1. ISUZU TOW TRUCK WITH CRANE
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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					
<b>8705.9000</b> ISUZU TOW TRUCK WITH CRANE	0%	0%	0%	0%	0%	N/A	15%	N/A	SCR 5000

**REMARKS:**

The specifications for the **ISUZU TOW TRUCK WITH CRANE** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** ISUZU TOW TRUCK WITH CRANE  
**Fuel type:** Diesel  
**Model-** Isuzu mild  
**GVW:** 10550kg  
**Engine capacity:** 5200cc  
**Crane model:** XCMG SQS100  
**Boom type:** straight boom  
**Maximum lifting capacity:** 4000kg

The applicable heading for **ISUZU TOW TRUCK WITH CRANE** is **87.05** and was further classified under **8705.9000**- Other special purpose motor vehicles, n.e.s

This heading covers a range of vehicles, specially constructed or adapted, equipped with various devices that them to perform non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons of goods.

The heading includes:

- (1) Motor breakdown lorries (trucks) consisting of a lorry (truck) chassis, with or without a floor, equipped with lifting gear such as non-rotating cranes, trestles, pulleys or winches, designed for lifting and twing broken-down vehicles.

**Note;** Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **8705.9000** 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-97/2025**

- 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)