

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-98/2025

**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. AERO DRY SCRUBBER WITH CARBON FILTER
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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					
<b>8421.3900</b> AERO DRY SCRUBBER WITH CARBON FILTER	0%	0%	0%	0%	0%	N/A	15%	N/A	N/A

**REMARKS:**

The specifications for the **AERO DRY SCRUBBER WITH CARBON FILTER** provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**Product name:** AERO DRY SCRUBBER WITH CARBON FILTER

**Use:** Research laboratories with many fume hoods

- Cleaning the exhaust air
- Preventing of re-entry of contaminants in the laboratory
- An effective option to a wet scrubber

The applicable heading for **AERO DRY SCRUBBER WITH CARBON FILTER** is **84.21** and was further classified under **8421.3900- Other machinery and apparatus for filtering or purifying gases, n.e.s**

**84.21- Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.**

This heading covers:

1. Machines which by the use of centrifugal force, completely or partly separate substances according to their different specific gravities, or which remove the moisture from wet substances.
2. Filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints (generally Chapter 73)

**(11) FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.**

Much of the filtration or purification plant of this is purely static equipment with no moving parts. The heading covers filters and purifiers of all types (physical or mechanical, chemical, magnetic, electro-magnetic, electrostatic, etc.). the heading covers not only large industrial plant, but also filters for internal combustion engines and small domestic appliances. The heading does not, however, include filter funnels, milk strainers, vessels, tanks, etc., simply equipped with metallic gauze or other straining material, nor general purpose vessels, tanks, etc., even if intended for use as filters after insertion of a layer of gravel, sand, charcoal, etc..

3. Gas scrubbers or absorption towers. These are used for purifying producer gas, coal gas etc.; they consist of tall metal containing coke or other fillings, and fitted at the top with water sprays.

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

Endorsed by the Commissioner of Customs

**IMPORTANT NOTICE FOR BTI-98/2025**

- 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)