

Please address your correspondence to the Commissioner General

## Binding Tariff Information: BTI-103/2025

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	27 <sup>TH</sup> JUNE 2025
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<b>GOODS</b>	1. FUSO TIPPER TRUCK 3TON
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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					
8704.2190 FUSO TIPPER TRUCK 3TON	0%	0%	0%	0%	0%	25%	15%	N/A	SCR 40,000

**REMARKS:**

The specifications for the **FUSO TIPPER TRUCK 3 TON** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

**1) Product name:** FUSO TIPPER TRUCK 3 TON

**Model:** 2021

**Fuel type:** Diesel

**Engine Capacity:** 2998cc

**Chassis:** FBA60-591129

**Transmission:** Manual

The applicable heading for **FUSO TIPPER TRUCK 3TON** is **87.04** and was further classified under **8704.2190-Other vehicle for goods transport, g.v.w not exceeding 5 tonnes, n.e.s**

**87.04- Motor vehicles for the transport of goods.**

This heading covers in particular:

Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); refrigerated or insulated lorries (trucks); multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc.; dropframe heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc.; lorries (trucks) specially constructed for the transport of fresh concrete, other than concrete-mixer lorries (trucks) of heading 87.05; refuse collectors whether or not fitted with loading, compressing, damping, etc., devices.

**Note:** Under S.I. 41 of 2019 Customs Management (Prohibited and Restricted Goods) Regulations 2019, HS Code **8704.2190** 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-103/2025**

- 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).