

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-107/2025

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	03 rd July 2025
------	----------------------------

GOODS	1. FINE DELUXE TOILET PAPER
--------------	-----------------------------

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					
4818.1000 FINE DELUXE TOILET PAPER	50%	0%	0%	0%	0%	0%	15%	N/A	N/A

REMARKS:

The specifications for the **FINE DELUXE TOILET PAPER** provided on finished product samples specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

- Product name:** FINE DELUXE TOILET PAPER
Packaging: 12 Rolls, plastic wrap packaging
Description: 3 layers for softer, thicker, more absorbent product.
 Sterilized for germ protection
 No human contact with steripro technology
 FHI certified sterilisation

The applicable heading for **FINE DELUXE TOILET PAPER** is **48.18** and was further classified under **4818.1000- Toilet paper**

48.18 – Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres.

This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :

- in strips or rolls of a width not exceeding 36 cm;
- in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;
- cut to shape other than rectangular (including square)

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 3.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-107/2025

- 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.