

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-94/2025

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| Date | 11 th June 2025 |
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| GOODS | <ol style="list-style-type: none"> 1. WOODSAYF FR 2. DECKWASH 3. WAKSOL F 4. ULTRADECK 5. TRS 250 |
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| BINDING TARIFF INFORMATION - SEYCHELLES | | | | | | | | | |
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| <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 | | | | | |
| 3824.9900 WOODSAYF FR | 0% | 0% | 0% | 0% | 0% | N/A | 15% | N/A | N/A |
| 3402.5000 DECKWASH | 0% | 0% | 0% | 0% | 0% | N/A | 0% | N/A | N/A |
| 3210.0000 WAKSOLF | 5% | 0% | 0% | 0% | 5% | N/A | 15% | N/A | N/A |
| 3210.0000 ULTRADECK | 5% | 0% | 0% | 0% | 5% | N/A | 15% | N/A | N/A |
| 3210.0000 TRS 250 | 5% | 0% | 0% | 0% | 5% | N/A | 15% | N/A | N/A |

REMARKS:

The specifications for the WOODSAYF FR, DECHWASH, WAKSOL F, ULTRADECK, and TRS 250 provided on specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** WOODSAYF FR.
Type: Phosphate-based fire retardant liquid concentrate
Chemical nature and use: an aqueous, ready for use fire retardant formulation for in situ treatment and protection of timber used in building applications against fire.
The chemical composition of WOODSAYF FR enhances absorption and penetration of the formulation into wood. Leachability of the active fire retardant ingredients is also reduced as a result of its chemical reaction with wood cellulose through esterification. It does not alter the wood and after drying the treated wood surface can be coated with a wood finish.

2. **Product name:** Deckwash

Type: Surface cleaning agent for maintenance of sealed and oiled outdoor timbers

Description: Water based cleaning agent with disinfectant, biocidal and water repellent properties for maintenance of sealed and oiled door timbers such as wooden decks, garden furnitures..etc

Apart from cleaning, it also provide broad-spectrum protection against mould fungi, algae and bacteria whilst replenishing water repellent properties of wood coatings/finishes.

Active ingredients: Water repellent wax components.

Disinfectant/surfactants

3. **Product name:** WAKSOL F

Type: Water repellent wood sealer

Description: A ready-for-use waxy oil based water repellent wood sealer for industrial and DIY use. It is soluble in most organic solvents and can therefore be diluted for easier application and a less waxy final finish. It is compatible with oils, creosote and most other organic solvent-based wood coatings applied to timber. In some applications it can also act as a mould release on timber.

Active ingredients: Waxes and oils

4. **Product name:** ULTRADECK

Type: Penetrating sealer and high build wood finish exterior

Description: This solvent borne sealer penetrates the wood and builds to a protective, semi-gloss finish with good wear resistance. It is particularly suitable for use on exterior timbers such as wooden decks and walkways

Active ingredients: Resins, drying oils, waxes and UV resistant transparent iron oxide pigments

5. **Product name:** TRS 250

Type: Clear penetrating wood stabilizer and water repellent

Description: This penetrating, solvent-based formulation contains drying oils to stabilize wood from the inside out and light coloured, water repellent wax components to control water ingress. It dries to a virtually colourless, natural matt finish. When exposed to direct sunlight, TRS 250 degrades on the surface and allow the wood to weather to a natural silver-grey colour over time.. However, due to its deep penetrating properties, the wood beneath the surface remains nourished and stabilised to control unsightly checking, splitting and wrapping.

- It contains fungicidal additive to provide protection against mould growth and fungal discoloration.

Active ingredients: Drying oils, waxes and fungicide in organic solvent carrier

The applicable heading for **WOODSAYF FR** is **38.24** and was further classified under **3824.9900-Other prepared binders; chemical products & preparations, n.e.s**

38.24-Prepared binders for foundry moulds or cores: chemical products and preparations of the chemical or allied industries(including those consisting of mixtures of natural products), not elsewhere specified or included.

(b) Chemical products and chemical or other preparations

With only three exceptions (see paragraphs 7, 19, and 32 below), this heading does not apply to separate chemically defined elements or compounds.

The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as the by-products of the manufacture of other substances (this applies for example to naphthenic acid), or prepared directly.

The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms), or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading.

The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents (see, for example, paragraph 24 below)

The applicable heading for **DECKWASH** is **34.02** and was further classified under **3402.5000-Washing and cleaning preparations, put up for retail sale**

34.02 – Organic surface-active agents & preparations; washing & cleaning preps, whether/not containing soap

(II) SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01

(B) Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents.

This category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. The presence of these latter constituents distinguishes, in particular, these preparations from those described in Part (A) above.

The essential constituents are synthetic organic surface-active agents or soaps or mixtures thereof.

The subsidiary constituents are:

(1) Builders (e.g., sodium polyphosphates, carbonates, silicate or borate, salts of nitrilotriacetic acid (NTA)).

(2) Boosters (e.g., alkanolamides, fatty acid amides, fatty amine oxides).

(3) Fillers (e.g., sodium sulphate or chloride).

(4) Ancillaries (e.g., chemical or optical bleaches, antiredeposition agents, corrosion inhibitors, antielectrostatic agents, colouring matter, perfumes, bactericides, enzymes).

These preparations act on surfaces by bringing the soil on the surface into a state of dispersion.

Washing preparations based on surface-active agents are also known as detergents. This type of preparation is used for washing clothes and also dishes or kitchen utensils.

They may be liquids, powders or pastes and are used for household or industrial purposes. Toilet and washing products in the form of bars, cakes, moulded pieces or shapes fall in heading 34.01.

Auxiliary washing preparations are used for soaking (pre-washing), rinsing or bleaching clothes, household linen, etc

Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odiferous substances.

(C) Cleaning or de-greasing preparations, not having a basis of soap or other organic surface-active agents.

These include:

(i) Acid or alkaline cleaners specially formulated for cleaning sanitary ware, frying-pans etc., eg, those containing sodium hydrogen sulphate or a mixture of sodium hypochlorite and trisodium orthophosphate

(ii) Degreasing or cleaning preparations, used, e.g., in dairies or breweries, and with a basis of

- alkaline substances such as sodium carbonate or caustic soda, or
- solvents and emulsifiers.

This group of products may contain small quantities of soap or other surface-active agents.

The applicable heading for **WALKSOLF, ULTRADECK, and TRS 250** is **32.10** and was further classified under **3210.0000-Other paints & varnishes (incl enamels, lacquers & distempers); prepd water pigments**

3210-Other paints and varnishes (including enamels, lacquers and distempers): prepared water pigments of a kind used for finishing.

(a) Paints (including enamels)

The paints (including enamels) of this heading include;

- (1) Drying oils (e.g., linseed oil), whether or not modified, or natural resins, dispersed or dissolved in an aqueous or non-aqueous medium, with added pigment.
- (2) Any liquid binder (including synthetic or chemically modified natural polymers) containing a hardener and pigments but not containing any solvent or other medium

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-94/2025

- 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