

SEYCHELLES REVENUE COMMISSION

Customs Division, Newport

CVO - Classification, Valuation & Origin

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SRC Customs Division: Classification Advice

GOODS	FABRIC SOFTENER
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CLASSIFICATION ADVICE - SEYCHELLES								
<i>Customs Management (Tariff and Classification of Goods) Regulations, 2018</i>								
Tariff Classification	Customs Import Duty	FTA		EU	Excise Tax	VAT	Sugar Tax	Levy
		COMES A	SADC					
3809.9100 Fabric Softener	0%	0%	0%	0%	N/A	15%	0%	N/A

Guidelines and general information:

What is fabric softener?

Fabric softeners contain lubricating ingredients that help coat and soften fibers in your fabrics when added to your laundry load in the form of liquid, powder or dryer sheets.

What does fabric softener do?

The ingredients in fabric softeners are deposited onto fabric fibers to help fight wrinkles, reduce static and add a soft touch and fresh scent to your laundry.

The applicable heading for **FABRIC SOFTENER** is **38.09** and is further classify under **3809.9100 - Finishing agents, etc., of a kind used in the textile or like industries, not elsewhere specified or included**

38.09 – Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.

This heading covers a wide range of products and products and preparations, of a kind generally used during processing or finishing of yarns, fabrics, paper, paperboard, leather or similar materials, not specified or included elsewhere in the Nomenclature.

They may be identify as falling in this heading because of their composition and presentation, which give them a specify use in the industries cited in the heading and like industries, e.g., the textile floor carpeting industry, the vulcanized fiber manufacturing industry and the fur industry. **Such products and preparations (e.g., textile softening agents) destined for domestic rather than industrial use are also covered by this heading.**

Included here are :

(A) Products and preparations used in the textile or like industries :

- (1) **Preparations to modify the feel of products**, for example : **stiffening agents**, generally based on natural starchy substances (such as starch of wheat, rice, maize (corn) or potato and dextrin), mucilaginous substances (lichens, alginates, etc.), gelatine, casein, vegetable gums (gum tragacanth, etc.) or rosin; **weighting agents**; **softening agents**, based on glycerol, imidazoline, derivatives, etc.; **fillers**, based on natural synthetic high molecular weight compounds.

In addition to the above-mentioned basic constituents some of the preparations may also contain wetting agents (soaps, etc.), lubricants (linseed oil, waxes, etc.), filling agents (kaolin, barium sulphate, etc.) and preservatives (particularly zinc salts, copper sulphate and phenol)

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Fifth Edition (2017) Volume 2.

Additional Information:

- For certainty regarding the tariff classification of a specific product, importers may submit a written application for 'Binding Tariff Information' to the Customs Classification, Valuation and Origin (CVO) section. Application forms are available online at www.src.gov.sc. Select the heading download then Forms.
- For more information, direct enquiries to the Classification, Valuation and Origin (CVO) section on 4293736/4293779 or email cvo@src.gov.sc. Officers are available Monday to Friday (08:00 – 16:00 local time/except holidays).
- Classification advices can be viewed at www.src.gov.sc. Select the heading Download, Legal Publication then Rulings. Classification advices will appear under the sub-heading Written Guidance.