

SEYCHELLES REVENUE COMMISSION

Customs Division, Newport

CVO - Classification, Valuation & Origin

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SRC Customs Division: Classification Advice

GOODS	PLASTIC FLOWER POTS
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CLASSIFICATION ADVICE - SEYCHELLES

Customs Management (Tariff and Classification of Goods) Regulations, 2018

Tariff Classification	Customs Import Duty	FTA		EU	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC					
3926.9090 Plastic Flower Pots (Non-Decorative)	0%	0%	0%	0%	N/A	15%	N/A	N/A
3926.4000 Plastic Flower Pots (Decorative)	25%	25%	25%	25%	N/A	15%	N/A	N/A

Guidelines and general information:

What is a Non-Decorative Flower Pot?

Non-decorative flower pots will generally apply to flower pots in which flowers and other plants are cultivated and displayed. Those flower pots normally has punched-out drainage holes at the bottom and a removable base plate/tray which the flower pot is placed on. They are of a kind that is usually placed outdoors.

What is a Decorative Flower Pot?

Decorative flower pots are of a kind usually used in interior decoration. They are flower pots in which artificial flowers and other plants are usually displayed. Decorative flower pots can be displayed as an ornamental article on its own without the use of artificial flowers or plants.

➤ The applicable heading for **PLASTIC FLOWER POTS (non-decorative)** is **39.26** and are further classified under **3926.9090 - Other articles of plastics and articles of other material of headings 39.01 to 39.14.**

➤ The applicable heading for **PLASTIC FLOWER POTS (decorative)** is **39.26** and are further classified under **3926.4000 - Statuettes and other ornamental articles.**




39.26 – Other articles of plastic and articles of other materials of headings 39.01 to 39.14.

Explanatory Note (2) to heading 69.14, “Non-decorative flower-pots (e.g., for horticulture)” included under 69.14, can be used as guidance for the classification of non-decorative flower pots of any material.

Non-decorative flower pots of ceramic are classified under heading 69.14 as Other ceramic articles

Examples:

Flower Pots	Description	HS Code
	Round plastic flower pot.	3926.9090
	Round plastic flower pot, with cylindrical outline.	3926.9090
	Plastic pedestal urn planter.	3926.4000
	Round plastic wicker flower pot.	3926.4000
	Silver decorated cylinder plastic pot.	3926.4000
	Hanging round plastic terracotta flower pot, with metal chain.	3926.9090

	<p>Round plastic flower pot, with pattern style.</p>	<p>3926.9090</p>
	<p>Plastic granite-look decorated square flower pot.</p>	<p>3926.9090</p>
	<p>Wall mounted shaped decorated plastic flower pot.</p>	<p>3926.4000</p>

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.