

SEYCHELLES REVENUE COMMISSION

Customs Division, Newport

CVO - Classification, Valuation & Origin

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SRC Customs Division: Classification Advice

GOODS	WIPES
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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
		COMESA	SADC					
3401.1900 Wipes (containing surface active agent)	0%	0%	0%	0%	N/A	0%	N/A	N/A
3307.9000 Wipes (Not containing surface active agent)	0%	0%	0%	0%	N/A	15%	N/A	N/A
3808.9490 Disinfectant / Antibacterial Wipes	0%	0%	0%	0%	N/A	0%	N/A	N/A

Guidelines and general information:

What is Wipes?

Wipes are made of materials such as polyester, polypropylene, cotton, wood pulp, or rayon fibers formed into sheets. They are moistened with water and other ingredients, such as cleansing and moisturizing agents that help them work.

What are wipes used for?

They are mainly used for cleaning or disinfecting. Wipes can be a paper, tissue or nonwoven; they are subjected to light rubbing or friction, in order to remove dirt or liquid from the surface.

What is surface-active agent?

Surfactants are a primary component of cleaning detergents. The word surfactant means surface active agent. As the name implies, surfactants stir up activity on the surface you are cleaning to help trap dirt and remove it from the surface.

NB: Whenever determining the classification of wipes you need to make reference to the ingredients and ensure if it contains surface-active agents or not.

- The applicable heading for **WIPES (containing Surfactants)** is **34.01** and are further classified under **3401.1900 - Soap and organic surface-active products in bars, etc, n.e.s**

34.01 – Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.

This part covers paper, wadding felt and nonwovens, impregnated, coated or covered with soap or detergent, whether or not perfumed or put up for retail sale. These product are generally used for washing the hands or the face.

Below are a few common surface-active agents found in wipes:

- Cocamidopropyl Betaine
- Lauryl Glucoside
- Benzalkonium
- Coco glucoside
- Coco Betaine
- PEG -40 Hyrogenated Castor Oil
- PEG -40 Sorbitan Laurate

- The applicable heading for **WIPES (NOT containing Surfactants)** is **33.07** and are further classified under **3307.9000 - Other perfumery, cosmetic or toilet preparations, n.e.s**

Other products, such as:

(3) Perfumed papers and papers impregnated or coated with cosmetics.

(5) Wadding, felt and nonwovens impregnated, coated or covers with perfume or cosmetics.

- The applicable heading for the **DISINFECTANT/ ANTIBACTERIAL WIPES** is **38.08** and are further classified under **3808.9490 – Other Disinfectants**

38.08 – Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, Sulphur-treated bands, wicks and candles, and fly-papers) (+).

(IV) DISINFECTANTS

Disinfectants are agents which destroy or irreversibly inactive undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects.

Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.

The group includes sanitisers, bacteriostats and sterilisers.

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.