

How is the Binding Tariff Information used?

Binding Tariff Information can be used by the holder or an agent acting in the name and on behalf of the holder. A copy of the Binding Tariff Information must be attached with the Bill of Entry.

In cases whereby the Binding Tariff information holder does not agree with the Binding tariff information, line with SI 60 of 2012, Customs Management Act (Appeal against administrative decisions) Regulations, 2012, the applicants may within 60 days of receiving Binding Tariff Information submit a formal written objection to the Revenue Commissioner.

A BTI cannot be used for importation or exportation that have already taken place or where customs formalities are still in progress.

Seychelles Revenue Commission Information Brochure Binding Tariff Application

For more information

This brochure is not intended as an exhaustive explanation of the law. If you require detailed information about your tax obligations you should visit the SRC or write to us.

Visit:

Seychelles Revenue Commission
3rd Floor
Maison Collet
Victoria, Mahé
Write to:
PO Box 50
Victoria, Mahé

Phone: 4293737
Customs : 4293762

E-mail / Web
commissioner@src.gov.sc
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Binding Tariff Application

A screenshot of the 'Advance Ruling: Binding Tariff Information' form from the Seychelles Revenue Commission. The form is titled 'SEYCHELLES REVENUE COMMISSION Customs Division, Newport CVO - Classification, Valuation & Origin'. It includes sections for 'APPLICANT' (with fields for company name, TIN, contact name, phone, mailing address, and email), 'IMPORTER' (with fields for importer/company name and TIN), and 'SUPPLIER' (with a field for supplier & country). There is also a 'GOODS DESCRIPTION' section with a table for 'Detailed goods description', 'Attach supporting documents, receipts, etc.', 'Composition', and 'Designed use/s'. A 'Sample provided' checkbox is also present. The form ends with an 'APPLICANT'S OPINION' section and a 'SIGNATURE' section.

An explanation about Binding
Tariff Application

What is a Binding Tariff Information?

A Binding Tariff Information (BTI) is a written classification decision given on request which is legally binding between the Seychelles Revenue Commission and the Binding Tariff information holder for one year. Customs Agents and Importers can request for an advance ruling for Binding Tariff Information (BTI) in order to determine the correct tariff classification, import or export duties, taxes or levies for specific goods.

How can Binding Tariff Information be used ?

It is important to note that the onus to appropriately classify goods in accordance with the Customs laws lies with Customs Agents and importers . Binding Tariff information is a decision certifying Customs classification of a given type of goods which provides traders with legal certainty regarding binding information and keep them informed of changes in classification .

How to make an application for Binding tariff Information?

An application must be made where an import or export operation is envisaged. That is, before the importing goods arrive in the country.

An application for BTI must be made using the binding tariff application form that can be down-

loaded from the SRC website (www.src.gov.sc) or collected at the CVO office at Customs House (New Port).

The Binding Tariff Information shall be annulled if it was based on inaccurate or incomplete information provided by the applicant. The binding tariff Information is recognized by Customs for a period of one year from the date of issue.

How long it takes to process the application for Tariff Binding Information?

An application for a BTI will take approximately 10 working days to be finalized. Therefore, it is important for applicants to give all necessary information, as incomplete applications may take longer.

Applicants will be notified in writing. The Classification Valuation & Origin (CVO) Unit will issue an official notice, endorsed by the Assistant Commissioner of the Customs Division.

What are the conditions when submitting an application ?

An application for BTI must be in respect of only one type of good or item, relating to a single nomenclature code. When there is more than one item, a separate application must be submitted for each product.

It is strongly recommended that importers provide product samples or technical literature where possible as it will greatly assist with the processing of an application.

How to complete the tariff Binding Application Form?

The following information should be clearly stated on the form:

- **FULL DESCRIPTION:**

Clearly and comprehensively describe the goods and include dimensions, model number and manufacturer. Where possible technical literature such as brochures, catalogues, product data sheets, manufacturer specifications, and others should be provided.

- **COMPOSITION:**

Clearly specify the percentages where relevant, e.g. 20% cotton /80% polyester.

- **INTENDED USE:**

Describe the use for which the goods are **designed** (not the specific **intended** use).

- **CLAIMED HEADING:**

State the tariff classification you believe is applicable for the goods and give reasons why.