

Seychelles

Customs Management Act, 2011

Customs Management (Tariff and Classification of Goods) Regulations, 2013

Statutory Instrument 8 of 2013

Legislation as at 8 November 2017

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Customs Management (Tariff and Classification of Goods) Regulations, 2013
 Contents

1. Citation 1

Part I – General rules for the interpretation of the harmonized system 1

 Section 1. 1

 Section 2. 1

 Section 3. 2

 Section 4. 2

 Section 5. 2

 Section 6. 2

Part II – Explanatory note 3

 Paragraph (a) 3

 Paragraph (b) 3

 Paragraph (c) 3

 Subparagraph i. 3

 Subparagraph ii. 3

 Subparagraph iii. 3

 Paragraph (d) 3

 Paragraph (e) 3

 Paragraph (f) 3

 Subparagraph i. 3

 Subparagraph ii. 3

 Subparagraph iii. 3

 Subparagraph iv. 3

 Paragraph (g) 4

 Subparagraph [A] 4

 Subparagraph [B] 4

 Subparagraph [C] 4

 Paragraph (h) 4

Part III 4

Seychelles

Customs Management Act, 2011

Customs Management (Tariff and Classification of Goods) Regulations, 2013

Statutory Instrument 8 of 2013

Commenced on 1 February 2013

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1. Citation

These regulations may be cited as the Customs Management (Tariff and Classification of Goods) Regulations, 2013.

Part I – General rules for the interpretation of the harmonized system

Classification of goods in the Nomenclature shall be governed by the following principles—

1.

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2.

- (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3.

When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows—

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4.

Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5.

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein—

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6.

For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Part II – Explanatory note

For the purpose of Part III—

- (a) The numerals in sub columns 5 to 9 represent *ad valorem* rate of duty expressed as a percentage (%), except for headings 20.09, 22.01 to 22.06, 22.08 and subheading 2402.2000, where the numerals in sub columns 5 to 9 preceded by “SCR” represent specific rate of duty expressed in Seychelles Rupees.
- (b) The specific rate of duty referred to in (a) above, expressed in Seychelles Rupees, is used to determine the duty payable by multiplying the specific rate of duty by the supplementary units of goods classified under the appropriate sub headings of headings 20.09, 22.01 to 22.06, 22.08 and subheading 2402.2000.
- (c) Column 5 represent the “Rate of Duty” column which is divided into three (3) sub columns, namely “General”, “COMESA FTA” and “European Union”, which represent the applicable rate of duty to be applied on goods imported to the Seychelles.
 - i. The “General” subcolumn sets forth the rates of duty applicable to imported goods originating from countries other than those forming part of the COMESA FTA and countries of the European Union with which Seychelles have concluded IEPA agreement.
 - ii. The “COMESA FTA” subcolumn represents the rate of duty applicable to imported goods originating from countries forming part of the COMESA FTA.
 - iii. The “European Union” subcolumns, which is further divided into three (3) columns, reflects the three (3) year phase down rates of duties applicable to imported goods originating from countries of the European Union with which Seychelles have concluded IEPA agreement.

The phase down rates of duties referred to above, are applicable from January 1, 2013, 2017 and 2022 as enumerated at the top of each sub columns 7 to 9 respectively.
- (d) When a rate of duty in sub column 5 “General” in respect of any goods consists of two parts separated by the word “or”, each part shall be deemed to be a separate and complete rate of duty and the rate of duty yielding the higher amount of duty payable shall be applicable in respect of such goods.
- (e) A heading number placed in square brackets indicates the corresponding heading has been deleted. (Example: heading [41.08]).
- (f) For the purposes of heading 87.08, the following expressions shall have the meaning hereby assigned to them—
 - i. “Note cut” means the front end cut of a vehicle comprising of the following components as a unit: headlamps, bumper, grill, top brace, AC condenser and pipes, tail lamps and indicators, radiator, front cross-member, tip of both fender and bumper bracket.
 - ii. “Front cut” means the front cut of a vehicle comprising of all components mentioned in (i) above plus the following as a unit: front suspension, bonnet, both fenders, both chassis, bulkhead, cross-member, engine compartment, dashboard, wiring, complete engine and gear box, driveshaft and front hub, apron panel and rear front pillar and front windscreen pillar.
 - iii. “Half cut” means the front end cut of a vehicle comprising of all components mentioned in (i) and (ii) above plus the following as a unit: both front doors and upholstery, part of the sideskirts and front seats, part of the floorboard and interior carpet, front windscreen, part of the roof panel and handbrake assembly (assy).
 - iv. “Rear cut” means the rear half cut of a vehicle comprising of the following components as a unit: part of the floorboard, rear doors and upholstery, rear floor panel, rear windscreen, lamps, rear bumper and both rear quarter panels, part of the rear roof, rear boot door, rear hub, rear suspension, rear roof panel support (rear pillar).

- (g) For purposes of Chapter 87, an incomplete or unfinished vehicle is classified as the corresponding complete or finished vehicle provided that it has the essential character of the latter, as for example—
- [A] A motor vehicle, not yet fitted with the wheels or tyres and battery.
 - [B] A motor vehicle not equipped with its engine or with its interior fittings.
 - [C] A bicycle without saddle and tyres.
- (h) The Customs duty payable for heading No. 8708.9920 will be 200% or SCR 20,000 whichever is the highest.

Part III

[Note: Part III of the Customs Management (Tariff and Classification of Goods) Regulations, 2013 is in force but is not reproduced in this document because of its length. Readers can obtain a complete hard copy of S.I. 6 of 2014, the most recent complete replacement of Part III, from the Department of Legal Affairs. Subsequent S.I.s which amend Part III are freely accessible online at <https://www.seyllii.org>.]