

CUSTOMS DIVISION

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Binding Tariff Information: BTI-104/2024

This Binding Tariff Information was issued by the SRC Customs Division's CVO office for the exclusive use of the applicant. The information has been made available for general reference purposes only. If you require information concerning the appropriate tariff classification of a specific product, please contact the CVO unit.

Date Issued	09 th JULY 2024
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GOODS	<ol style="list-style-type: none"> 1. H & H POTATO CHIPS CLASSIC SALTED 2. H & H POTATO CHIPS CHEESE TWISTS 3. H & H POTATO CHIPS SPANISH TOMATO
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BINDING TARIFF INFORMATION - SEYCHELLES									
Customs Management (Tariff and Classification of Goods) Regulations, 2022									
Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	ACFTA					
2005.2000 H&H POTATO CHIPS CLASSIC SALTED	0%	0%	0%	0%	0%	N/A	N/A	15%	N/A
2005.2000 H&H POTATO CHIPS CHEESE TWISTS	0%	0%	0%	0%	0%	N/A	N/A	15%	N/A
2005.2000 H&H POTATO CHIPS SPANISH TOMATO	0%	0%	0%	0%	0%	N/A	N/A	15%	N/A

REMARKS:

The specifications for the **H&H POTATO CHIPS** provided on finished product samples and specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** H&H POTATO CHIPS CLASSIC SALTED
Ingredients: Potato, edible vegetable oil (palmolein, sunflower oil), iodised salt, antioxidant (397b,318), Natural and nature identical substances)
Nutritional facts: (per 100ml); Carbohydrates: 52.6g **sugars:**0.6g
Packaging: Metalised polypropylene,75g

2. **Product name:** H&H POTATO CHIPS CHEESE TWISTS

Ingredients: Potato, edible vegetable oil (palmolein), sunflower oil), seasoning (sugar, flavour (natural and nature identical flavouring substances), iodised salt, malto dextrin, spices & condiments, hydrolysed vegetable protein, cheese powder, dextrose, wheat fibre, anticaking agent (551), salt substitute (potassium chloride), edible vegetable oil, (coconut oil), flavour enhancers (627,631)

Nutritional facts: (per 100ml); Carbohydrates: 53.8g **sugars:**0.6g

Packaging: Metalised polypropylene,75g

3. **Product name:** H&H POTATO CHIPS SPANISH TOMATO

Ingredients: Potato, edible vegetable oil (palmolein), sunflower oil), seasoning (sugar, flavour (natural and nature identical flavouring substances), iodised salt, malto dextrin, spices & condiments, hydrolysed vegetable protein, tomato powder, dextrose, wheat fibre, anticaking agent (551), salt substitute (potassium chloride), edible vegetable oil, (coconut), flavour enhancers (627,631)

Nutritional facts: (per 100ml); Carbohydrates: 53.8g **sugars:**5.6g

Packaging: Metalised polypropylene

The applicable heading for the **H & H POTATO CHIPS** is 20.05 and was further classified under **2005.2000- Potatoes, prep./preserved other by vinegar/acid, not frozen (excl prods of 20.06)**

20.05 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.

The term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in chapter 7 or 11.

Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).

Note; More advice can be found for Classification of crisps, chips and savoury food products (CA.1/2015) on the SRC website.

Reference; World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

Endorsed by the Commissioner of Customs

IMPORTANT NOTICE FOR BTI-104/2024

- The binding tariff information (BTI) provided above shall be valid for a period of 1 year from the issue date.
- BTI shall be annulled if based on inaccurate or incomplete information provided by the applicant
- As published under section 30.(7) of the Customs Management Act 2011, BTI shall cease to be valid:
 - (a) Where a regulation is adopted and the information no longer conforms to the law laid down thereby;
 - (b) Where it is no longer compatible with the legal interpretative rules for tariff classification of goods set out in the regulations;
 - (c) Where it is revoked or amended provided the revocation or amendment is notified by regulations.
- An applicant who disputes BTI provided may within 60 days of the determination lodge a formal objection to the Commissioner General, in accordance with SI 60 of 2012.
- ‘Tariff Classification Advices’ and ‘Binding Tariff Information’ can be viewed at www.src.gov.sc