

CUSTOMS DIVISION

P.O. Box 50, Maison Collet, Republic of Seychelles

Telephone: 4293737, Fax: 4225565, E-Mail Address: commissioner@src.gov.sc

Please address your correspondence to the Commissioner General

Binding Tariff Information: BTI-113/2024

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	27 th JULY 2024
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GOODS	1. MONTEGO CLASSIC LARGE BREED PUPPY 2. MONTEGO CLASSIC DOG ADULT
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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					
2309.1000 MONTEGO CLASSIC LARGE BREED PUPPY	25%	0%	0%	10%	0%	N/A	15%	N/A	N/A
2309.1000 MONTEGO CLASSIC DOG ADULT	25%	0%	0%	10%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **MONTEGO CLASSIC LARGE BREED PUPPY & MONTEGO CLASSIC DOG ADULT** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product Name:** MONTEGO CLASSIC LARGE BREED PUPPY
Packaging: 25kg , Plastic Pouch
Ingredients: Corn*, chicken meal, wheat bran, rice, corn gluten, animal fat, pork meal, vegetable oils, salmon oil Powder, *May contain GMO's.

2. **Product Name:** MONTEGO CLASSIC DOG ADULT
Packaging: 25kg , Plastic Pouch
Ingredients: Corn*, pork meal, wheat bran, poultry meal, rice, animal fat, vegetables oil, *May contain GMO's.

The applicable heading for **MONTEGO CLASSIC LARGE BREED PUPPY & MONTEGO CLASSIC DOG ADULT** is **23.09** and was further classified under **2309.1000- Dog or cat food, put up for retail sale**

23.09- Preparations of a kind used in animal feeding.

The heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

The heading further includes:

- (1) Preparations for cats, dogs, etc., consisting of a mixture of meat, meat offal and other ingredients, put up in airtight containers and containing approximately the quantity required for one feed.

The animal feeding preparations of this heading are often put up in the form of pellets (see the General Explanatory Note to this Chapter).

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-113/2024

- 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