

CUSTOMS DIVISION

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Binding Tariff Information: BTI-114/2024

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	26 th JULY 2024
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GOODS	1. DORITOS WITH NACHO CHEESE FLAVOR
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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					
1905.9050 DORITOS WITH NACHO CHEESE FLAVOR	100%	0%	0%	0%	0%	N/A	15%	N/A	N/A

REMARKS:

The specifications for the **DORITOS WITH NACHO CHEESE FLAVOR** 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:** DORITOS WITH NACHO CHEESE FLAVOR
Packaging: 43g, Metalized polypropylene
Ingredients: Corn, vegetable oil (palmolein), nacho cheese (natural flavouring substances)- artificial flavoring substances) (maltodextrin ,edible salt, whey powder, sugar, flavour enhancer,(INS/SIN 621, INS/SIN 627, INS/SIN 631),dextrose, salt replacer (INS/SIN 508), anticaking agent (INS/SIN 551, INS/SIN 339ii), acidity regulator (INS/SIN 327), palm kernel fat, hydrolysed soy protein, coloring agent (INS/SIN 160b), starch modified tapioca (INS/SIN 1450), acacia gum (INS/SIN 414), thermal flavoring, antioxidant (INS/SIN 306)
Nutritional facts (per 100ml):carbohydrates: 60g sugars:3g

The applicable heading for the **DORITOS WITH NACHO CHEESE FLAVOR** is **19.05** and was further classified under **1905.9050-Crisp savory food products**

19.05 – Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.

(A) Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa.

This heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. Bakery "improvers" serve mainly to facilitate the working of the dough, hasten fermentation, improve the characteristics and appearance of the products and give them better keeping qualities. The products of this heading may also be obtained from a dough based flour, meal or powder of potatoes.

The heading includes the following products:

(15) Crisp savory food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavoring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

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-114/2024

- 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