

**CUSTOMS DIVISION**

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## Binding Tariff Information: BTI-118/2024

**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	01 <sup>st</sup> AUGUST 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. PRINGLES ORIGINAL</li> <li>2. PRINGLES HOT &amp; SPICY</li> <li>3. PRINGLES SOUR CREAM &amp; ONION</li> <li>4. PRINGLES CHEESY CHEESE</li> <li>5. PRINGLES BARBEQUE</li> <li>6. PRINGLES HOT &amp; SPICY</li> </ol>
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<b>BINDING TARIFF INFORMATION - SEYCHELLES</b>									
<b>Customs Management (Tariff and Classification of Goods) Regulations, 2022</b>									
Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	ACFTA					
1905.9050 PRINGLES ORIGINAL	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A
1905.9050 PRINGLES HOT & SPICY	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A
1905.9050 PRINGLES SOUR CREAM & ONION	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A
1905.9050 PRINGLES CHEESY CHEESE	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A

<b>1905.9050</b> PRINGLES BARBEQUE	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A
<b>1905.9050</b> PRINGLES HOT & SPICY	100%	0%	0%	0%	0%	N/A	N/A	15%	N/A

**REMARKS:**

The specifications for the **PRINGLES** 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:** PRINGLES ORIGINAL

**Description:** Potato Crisps

**Packaging:** Carton Canister

**Ingredients:** Dried potato, palm olein oil, corn flour, starch, emulsifier (mono-and diglycerides of fatty acids), maltodextrin, salt, acidity regulator (citric acid)

**2)Product Name:** PRINGLES HOT & SPICY

**Description:** Savoury snack

**Packaging:** Carton Canister

**Ingredients:** Dehydrated wheat flour, corn flour, rice flour, hot & spicy seasoning (spices, sugar, guanylate, disodium inosinate), wheat starch, vegetable broth (from maize starch, yeast extract, natural and nature identical citric acid, lactic acid), cayenne pepper sauce powder (aged syrup, milk proteins), maltodextrin, emulsifier (E471) and milk.

**3)Product Name:** PRINGLES SOUR CREAM & ONION

**Description:** Potato Crisps

**Packaging:** Carton Canister

**Ingredients:** Dried potato, palm olein oil, corn flour, starch, sour cream & onion seasoning (salt, whey, flavour enhancers (monosodium L-glutamate, disodium 5-inosinate, disodium 5-guanylate), dextrose, onion, maltodextrin, sugar, natural flavours, milk powder, sour cream powder, acidity regulator (citric acid, lactic acid, malic acid), cultured milk, yeast extract, anti-caking agents (silicon dioxide, tricalcium phosphate)), emulsifier (mono-and diglycerides of fatty acids), maltodextrin, acidity regulator (citric acid)

**4)Product Name:** PRINGLES CHEESY CHEESE

**Description:** Potato Crisps

**Packaging:** Carton Canister

**Ingredients:** Dried potato, palm olein oil, corn flour, starch, cheese seasoning (maltodextrin, salt, milk solids, sugar, flavour enhancers (monosodium L-glutamate, disodium 5- inosinate, disodium 5-guanylate), cheese powder, natural and artificial flavours, onion, acidity regulator (citric acid) anti-caking agents (tricalcium phosphate), colour (paprika oleoresin), emulsifier( mono- and diglycerides of fatty acids), maltodextrin, acidity regulator (citric acid).

**5)Product Name:** PRINGLES BARBEQUE

**Description:** Savoury snack

**Packaging:** Carton Canister

**Ingredients:** Dehydrated potatoes, vegetables oil (sunflower, palm, corn)in varying proportions, wheat flour, corn flour, corn flour, rice flour, barbecue seasoning (sugar, lactose(milk), salt, onion powder, flavour enhancers (monosodium glutamate, disodium 5-ribonucleotides), tomato powder, paprika powder, yeast extracts, natural and nature identical flavourings (barbecue), smoke flavourings, carob powder, acidity regulators (sodium diacetate, malic acid, citric acid), garlic powder, sunflower oil, corn starch, colour (paprika extract) maltodextrin), maltodextrin, emulsifier(E471) (from rapeseed oil), salt, colour (annatto).

**6)Product Name:** PRINGLES HOT & SPICY

**Description:** Savoury snack

**Packaging:** Carton Canister

**Ingredients:** Dehydrated potatoes, vegetable oils (sunflower, palm, corn) in varying proportions, wheat flour, corn flour, rice flour, hot & spicy seasoning (spices, sugar, tomato powder, flavour enhancers), monosodium glutamate, disodium guanylate, disodium inosinate), wheat starch, vegetable broth (from maize and rape), dextrose, sunflower oil, sweet whey powder milk, modified maize starch, yeast extract, natural and nature identical flavourings(hot & spicy), acidity regulators (sodium diacetate, calcium lactate, citric acid, lactic acid), cayenne pepper sauce powder (aged red peppers, vinegar, garlic), salt, maltodextrin, herbs, colour (paprika extract), glucose syrup, milk\* proteins), maltodextrin, emulsifier (E471) (from rapeseed oil), salt, colour (annatto).

The applicable heading for the **PRINGLES** is 19.05 and was further classified under **1905.9050-Crisp Savoury 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-118/2024**

- 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](http://www.src.gov.sc)